



YAMHILL CARLTON SCHOOL DISTRICT

120 N. Larch Place - Yamhill, OR 97148 | PH: 503-852-6980 - FX: 503-662-4931 | www.ycsd.k12.or.us

BOARD OF DIRECTORS REGULAR SESSION AGENDA

LOCATION: YCS BOARDROOM: 120 N. LARCH PL. YAMHILL OR 97148

Or VIA ZOOM <https://us06web.zoom.us/j/91341315065>

Password: sW66uH

Thursday, December 14, 2023

Regular Session: 6:00pm

AGENDA

- I. **Call to Order Regular Session**
- II. **Flag Salute**
- III. **Individuals, Delegations, Recognitions, and Communications**
 - A. Audit Report Presented by Tara Kamp, Pauly Rogers and Co PC
 - B. YCHS - Student body - Verbal Report
 - C. YCHS - Tanner Smith & Brad Post – Verbal Report
 - D. YCIS - Matt Wiles & Chad Tollefson - Verbal Report
 - E. YCES - Amanda Dallas – Verbal Report-Early Literacy Grant

Public Comment – The Board welcomes you to its monthly meeting. We ask that you complete an Intent to Speak Form by sending an email to the Board Secretary at vertnert@yoschools.org. The Board will receive public comments at this time but will defer issues to the appropriate administrator. During public comment, the Board listens but neither discusses, nor responds to questions and concerns. Speakers are limited to three minutes.

IV. **Review of Agenda (Action Item)**

- I. **Regular Session – Consent Agenda (Action Item)**
 - A. Approval of Board of Directors Minutes
 1. Regular Session Minutes: 11/9/2023
 2. Work Session Minutes: 11/30/2023
 - B. Personnel
 - C. Enrollment
 - D. Donations

V. **Announcements and Reports**

- A. Superintendent’s Report – Clint Raever – Verbal Report
- B. District Facilities Report- Ian Barr – Verbal Report
- C. Financials & List of Bills for November 2023 – Tami Zigler (Action Item)

Note: Unless approved, Regular Meetings of the Board of Directors will be no longer than 3 hours in length at any single session. **INTERPRETERS FOR THE HEARING IMPAIRED:** To request interpreter services for this meeting call 503-852-6980 at least 24 hours prior to the meeting.

VI. New Business

- A. Cooperative Sponsorship Approval (Action Item)
- B. Superintendent Evaluation Process, Times, and Tool for the 23-24 School Year Approval (Action Item)
- C. Audited Financials for Fiscal Year Ending 2023 Approval (Action Item)
- D. Student Investment Account (SIA) Agreement Approval (Action Item)
- E. High School Success Grant Agreement
- F. Early Indicator and Intervention System Grant Agreement

Link for the documents of items D,E, and F:

https://www.ycsd.k12.or.us/documents_reports/aligning_students_for_success

VII. Board of Directors Comments

VIII. Adjournment

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BOARD OF DIRECTORS

REGULAR SESSION AGENDA

LOCATION: YCS BOARDROOM: 120 N. LARCH PL. YAMHILL OR 97148

Or VIA ZOOM <https://us06web.zoom.us/j/91341315065>

Password: sW66uH

Thursday, November 9, 2023

Regular Session: 6:00pm

MINUTES

Board Members Present: Jami Egland, Susan FitzGerald, JaJetta Dumdi, Ken Watson, Erin Galyean

DO/Administrative Staff Present: Clint Raever, Tami Zigler, Mary Brown, John Horne, Tanner Smith, Brad Post, Matt Wiles, Chad Tollefson, Ian Barr, Amanda Dallas

Also Present: Maddie Tuning, Scott Rose, Morgan Bishop, Jared Collins, Tucker VanDyke, Madison Gregor, Lexi Lowe, Gordon Dormgoole, Julia Howard (via Zoom)

I. Call to Order Regular Session

Susan FitzGerald called the meeting to order at 6:00pm

II. Flag Salute

III. Public Hearing on 2023-2024 Capital Projects Fund Supplemental Budget

A. Budget Report – Tami Zigler

B. Public Comment on the 2023-24 Supplemental Budget

Public Comment – We ask that you complete an intent to speak form available at the meeting or sending it in an email to the Board Secretary at brownm@yoschools.org. The purpose of the public comment is for members of our Board of Directors to hear public concerns, comments and opinions. Board members will not respond to submitted public comment. Comments will be limited to three minutes.

C. Discussion

E. Conclusion of Public Hearing

IV. Individuals, Delegations, Recognitions, and Communications

A. YCHS - Student body - Verbal Report

-Maddie Tuning reported.

-The leadership group recently attended a leadership conference. They hosted their own workshop, which went very well.

-They just finished spirit week. It was a success and a lot of students participated.

-The canned food drive is happening now. If 1400 items are collected, B.Post and T.Smith will be souped (have soup poured over them).

-No date has been set yet for the winter formal. M.Optiz will meet with the cheerleaders about what the plans are for it.

B. YCHS - Tanner Smith & Brad Post – Student Spotlight and Verbal Report

-T.Smith is very impressed with FFA group and asked them to present for the student spotlight.

-Madison Gregor, Lexi Lowe, and Tucker VanDyke presented.

-The FFA students that attended the National FFA conference just got back 48 hours ago.

-It was a successful trip. They toured some colleges, visited various horse farms and Churchill Downs, and got to kiss the bricks on the Indianapolis Speedway.

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- The fall festival was a huge success. It was very well put together. The entire elementary school was invited. They were bussed over by grade. The FFA team did a great job making sure all the kids were well taken care of. They had tractor rides, pumpkin decorating, a small hay maze, and an agriculture enrichment activity making "dirt babies". They would like to do it again next year.
- FFA members attend career development events (CDE) throughout the year. The advanced team placed first in Ag Sales and is moving on to state. The state competition will be held at OSU on November 18th. The beginning team placed second in Ag Sales, which was impressive since they only had two and a half weeks to prepare.
- K.Watson asked how many FFA members there are. M.Gregor responded they have about 25-30 active members.
- They hold monthly meetings in the evenings in the ag building. This month they will be having their "Friendsgiving".
- B.Post reported there is a lot to celebrate this year. Soccer season just finished up. The girls' team got the league title. The football team is playing their second playoff game tomorrow versus Dayton. The cheerleaders have done a phenomenal job supporting the teams. One student qualified for state in track and field.
- Winter sports begin Monday.
- T.Smith stated the student leaders have put a lot of work into the assemblies and hall decorating.
- Freshman success is taught by Renee McKinney. She is doing a great job.
- The goal for credit recovery is 50 credits per semester. They already have 26 credits.
- Eighty percent of students do not need any intervention.
- A PowerPoint was presented to the students with the J-Term options. Various classes will be offered. Classes offered include a class on all military branches, how to be an umpire, and gardening and ceramics. All J term classes are connected to state standards. Every teacher was required to integrate the state standards into their J-Term lesson plans. Students have a week to look at their options and decide. They will do their best to give students their first choices. If a high number of students want to sign up for the same class, they may have the teacher teach two of the same class. Classes that very few students are interested in will not be offered.
- Next week they will be doing forecasting for the J-Term schedule. The students who are struggling may have two interventions and one enrichment class.
- E.Galyean asked if board members are allowed to attend the rocketry meetings. T.Smith responded that they are.

C. YCIS - Matt Wiles & Chad Tollefson - Verbal Report

- M.Wiles reported that the fall festival exceeded his expectations. It was mostly staff that organized it and made it happen. The goal was to get more community involvement and it was a success. He is thinking of having another event like this one in December.
- Progress reports will go out early next week to get them to parents before parent/teacher conferences. They will include I-Ready and Dibbles scores, and state test scores from last year.
- Parent/teacher conferences will be held November 20th and 21st. There will be some priority conferences for the students who have behavior or academic issues that need to be addressed.
- DESSA testing is currently being completed.
- J-Term forecasting was done yesterday. Students chose their top five classes. They will start building a new master schedule next week.
- MTSS update: Monthly data meetings are held. Bi-monthly meetings are held for the leadership team that review the information from the data team meetings. From there, they assign a six-week intervention and monitor the progress. At the data meetings, they discuss how the interventions are going and whether they need to implement a Tier 2 intervention. They also look at students that they may need to bring up in the GATE meetings. The staff is becoming more and more familiar with the MTSS process.

- The Alice in Wonderland play is next week (November 16th, 17th, 18th). E.Galyean asked if tickets need to be purchased ahead of time. M.Wiles responded they can be purchased at the door as well.
- Jajetta attended the Fall Festival at YCIS and thought it was very well executed.
- M.Wiles wanted to publicly recognize Jenifer Tuning. She has been taking on a lot of extra responsibility and has been doing an amazing job.
- E.Galyean asked how the mentoring program was going. C.Tollefson responded it has been really positive. Chris Hoover is one of the mentors. She is a retired teacher with many years of experience and is doing an amazing job. Randy Johansen is also mentoring. They provide feedback to new teachers, coach them, and help them plan. They are mostly mentoring first year teachers, but do help out some of the teachers with experience who are new to the district.

D. YCES - Amanda Dallas – Verbal Report

- The YCES staff continue to impress with their commitment to the community and students. Around fifteen staff members spent their Halloween supporting the Trunk or Treat event.
- Tiger run raised over \$28,000 dollars. That money will go to making the indoor recess room inviting and safe for students to learn, play, and problem-solve with K.Cruz. The students' reward is a school glow-in-the-dark dance party in February, pie in the face, and Kelli and Amanda sleeping in the gym.
- Parent/teacher conferences are coming up this month. At the new teacher hour this month, Danna Johnson modeled how to do an effective and efficient conference. She also went over what parents could ask and how to respond.
- This year, a pre-conference survey will be sent out to parents. K.Cruz will also be at the door handing out attendance letters along with information on community resources and services offered during the break.
- They will be hosting their second VIP day on November 17th. They have included YCIS and YCHS leadership students to be VIPs for students.
- Data monitoring update:
 - The Kindergarten team has been working on letter sounds. The team is impressed with how well they are doing.
 - Third graders are doing well at Dibbles, but comprehension is falling behind. They are adjusting reading instructions to help with that.
 - There is one Kindergartener going through the GATE process.
 - DESSA scores are looking really good with a lot of the students right where they need to be. Two things that need to be worked on are goal directed and taking responsibility.
 - Character strong this month is gratitude. A flyer was made about how to help at home and broken up by grade level.
 - The MTSS team is working on attendance challenges.
 - Yesterday, during the PD meeting, Pax Quiet was reviewed and some ENVOY training was done. It is being broken down chapter by chapter.

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V. Review of Agenda (Action Item)

K.Watson motioned to approve the agenda as amended. E.Galyean seconded. All in favor. Motion carried.

VI. Regular Session – Consent Agenda (Action Item)

- A. Approval of Board of Directors Minutes
 1. Regular Session Minutes: 10/12/2023
 2. Work Session Minutes: 10/26/2023

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- B. Personnel
- C. Enrollment
- D. Donations

J.Egland motioned to approve the consent agenda as presented. E.Galyean seconded. All in favor. Motion carried.

VII. Announcements and Reports

A. Superintendent's Report – Clint Raever – Verbal Report

- Gene Biggs from WESD met with staff at YCIS and YCHS. He will meet with the YCES staff next week.*
- First responders would like a lock box at each building with keys and maps in it. C.Raever went to McMinnville High School to look at the lock boxes that they use. He met with the Yamhill Police Department as well to determine what they would like those lock boxes to look like.*
- Quotes for the expansion of the fencing around YCIS have been received.*
- Quotes were received for upgrading the intercom wiring at YCIS and YCHS and installing an intercom system at YCES. Approval from the board will be needed to use ESSER funds for these projects.*
- A fire drill was held yesterday. It went well. After every drill, administrators will fill out an after-action form to see where improvement might be needed.*
- There is a lock down drill scheduled for November 16th at YCIS and YCHS. The elementary school will have theirs on December 22nd. Students and the community will be informed of this before the drill takes place.*
- J.Dumdi asked if Gene Biggs has provided any feedback. C.Raever responded that Gene did a quick walk through of all the buildings, but has not done a full assessment yet.*
- Goals update:*
 - The goals and five-year strategic plan are now in the front of the board members' binders.*
 - In regards to goal one, at each admin meeting there are topics on policies and procedures and what best practices are for them. The administrators will be doing instructional rounds. They will visit classrooms, observe instruction, and then provide feedback.*
 - In regards to goal two, MTSS teams are up and running and being reported on regularly.*
 - Goal number three, developing a robust plan to improve communication, is the goal that the district is behind on.*
 - The board agreed to work on the communication goal at the January work session.*
 - S.FitzGerald would like to address the monitoring plan for the five year strategic plan soon as well.*
 - E.Galyean would like to have a work session before January. The board agreed and decided to hold a work session on November 30th.*

B. District Facilities Report – Ian Barr – Verbal Report

- Working on closing out the grounds for the season.*
- Trying to get a head start for the spring by applying preemergent.*
- Working on getting the fencing quotes approved and planning for the installment.*
- Almost done with the chain link fence at YCES.*
- Everything is prepped and ready for the sprinkler system to be installed at YCHS.*
- Working on finalizing the total cost of replacing the back stairs of the YCHS building.*
- Would like to create a facilities folder that would have instructions on various systems around the campuses for others to use if no one from the facilities department is available.*
- Working on getting heat in the batting cages and in the maintenance shed.*

- C. *Financials and List of Bills for October 2023 – Tami Zigler (Action Item)*
-The audit is done, just the management and analysis piece need to be completed. The auditors will attend the December board meeting. As far as projects that Ian mentioned, in the development of the SIA plan, facilities upgrades were included as part of the alternative plan and are now waiting for approval from the state.
K.Watson motioned to approve the financials and list of bills for October 2023 as presented. E.Galyean seconded. All in favor. Motion carried.
- D. Long Range Facilities Planning Committee Report – Scott Rose
-S.Rose presented the information of the executive summary of the long-range facilities planning committee that was included in the board meeting packet.
-The planning committee met and satisfied the state planning criteria.
-This is meant as a first read. No action is needed.
-S.Rose noted there is some growth coming in, but it looks like it will be slow and steady based on the FLO Analytics report.
-S.FitzGerald asked about the two bond option that Scott had mentioned in an earlier meeting. S.Rose reviewed the information on page 7 (plan 3) that explains the process of what that would entail.
-K.Watson asked if the OSCIM grant amount is tied to the magnitude of the bond. S.Rose replied it is not. It is a “match” amount of up to six million dollars.
-K.Watson stated he appreciates that the district is working with a professional to help navigate through this process and asked what the best practice is for a school district to have a professionally completed bond project. S.Rose recommended having a project manager to help manage contracts and building plans. There would need to be regular reporting to executive members (i.e. Superintendent, Financial, Facilities, etc.) There needs to be a checks and balances system in place.
-The next step is to upload the state plan documents to the board and send it to the State later next week. The following step is for the board to discuss the information that was presented.
-The board feels this should be discussed in a work session, possibly at the January work session, to craft a plan on what the next steps are regarding the information provided. C.Raever would also like to talk to other school districts who have recently gone out for a bond.
-S.Rose mentioned that OSBA has a bonds and ballots conference in February. Districts can also have an OSBA representative come in and talk to the board about the topic.

VIII. New Business

- A. SIA Annual Report – Chad Tollefson (Action Item)
-C.Tollefson went over the information of the 2022-2023 SIA annual report included in the board meeting packet.
-K.Watson motioned to approve the Student Investment Account (SIA) report as presented. J.Dumdi seconded. All in favor. Motion carried.
- B. Resolution to close First Federal JR Scholarship Account (Action Item)
-E.Galyean motioned to accept resolution 2024-06 to authorize the closure of the First Federal JR Scholarship account as presented. J.Dumdi seconded. All in favor. Motion carried.
- C. Adopt 2023-2024 Capital Projects Supplemental Budget (Action Item)

-K. Watson motioned to accept resolution 2024-05 to adopt the supplemental budget and increase appropriations for the 2023-2024 budget as presented. E. Galyean seconded. All in favor. Motion carried.

D. ESSER Capital Project (Action Item)

-K. Watson motioned to approve the intercom wiring project out of the ESSER III funds as a capital expenditure as presented. J. Dumdi seconded. All in favor. Motion carried.

E. Approve the superintendent, Clint Raever, to attend the National Conference in February of 2024 (Action Item)

-C. Raever has not attended a national conference in six or seven years and would like to attend the National Superintendent Conference this upcoming year. One of the pre-conference workshops is a four-hour workshop on creating a communication strategy.

-E. Galyean motioned to approve the superintendent's request to attend the National Conference in February of 2024. J. Dumdi seconded. All in Favor. Motion carried.

F. ESSER Capital Project for YCES (Action Item)

-Tami apologized for the last-minute addition of this item. The bid was just received today. In the essence of time, it was added to tonight's agenda.

-K. Watson motioned to approve the YCES intercom installation project out of the ESSER III funds as a capital expenditure as presented. J. Dumdi seconded. All in favor. Motion carried.

IX. Board of Directors Comments

K. Watson commented that he feels good about what they are doing and thinks about it positively. He wants it to be communicated to the community that it has been determined that all of the buildings can continue to be used and they just need to continue to be taken care of them. The district is not in the business of making big splashes. The district is getting back to what they have and being responsible stewards of the resources available to them as a small district.

X. Adjournment

S. FitzGerald adjourned the meeting at 8:35pm.



YAMHILL CARLTON SCHOOL DISTRICT

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BOARD OF DIRECTORS WORK SESSION AGENDA

LOCATION: YCSD BOARDROOM: 120 N. LARCH PL. YAMHILL OR 97148
Or VIA ZOOM <https://us06web.zoom.us/j/89756606894>

Thursday, November 30, 2023

Work Session: 6:00 pm

MINUTES

Board Members Present: *Susan FitzGerald, Jami Egland, Erin Galyean, JaJetta Dumdi, Ken Watson*

DO/Administrative Staff Present: *Clint Raever, Mary Brown*

Others Present: *Chloe Dreher, Michael Clark*

I. Call to Order Work Session

S.FitzGerald called the meeting to order at 6:00pm

II. Flag Salute

III. Communication Plan Discussion

-C.Raever stated that one of the goals this year is to improve communication between school, parents, and the broader community. The WESD has been a great resource for the district. They were a great help with the communication during the incident that occurred in October. He reached out to them to assist in improving the district's communication plan.

-M.Clark and C.Dreher from the WESD introduced themselves. M.Clark is the Director of Communications and Public Engagement. The WESD communication program is fairly new. The WESD knows that districts needed more communication support. The first year they were only working with two district and M.Clark was the only one in the department. Now they work with the majority of districts and have a six-person team.

-C.Dreher has been with WESD for two years now. She previously worked for the McMinnville Downtown Association.

-C.Raever stated that when the board worked on the strategic planning and facilities planning, one thing that came up was that information is not getting to all community members. The primary platform for communicating with parents is Parent Square. For the community, the district uses mostly Facebook as a form of communication. If a community member is not a parent or does not have Facebook, they do not get much information.

-The board would like to know how the district can broaden coverage in regards to communication. E.Galyean stated that years ago a community newsletter would be sent out on a regular basis. It included community wide news and information. It was very

informative. The board feels something similar to that would be a good way to keep the community informed.

-C.Raever stated that the schools have some facility needs and that the district will need to go out for a bond at some point in the near future. No decisions have been made yet on when that will be. Part of the communication plan needs to include how the district will prepare for that. M.Clark responded that the WESD has helped several districts with bond communication plans. He advises a one to three year 'runway' when going out for a bond.

-M.Clark stated that the district has a good head start in regards to a communication plan. A lot of districts don't have a strategic plan or a communication plan on paper. The first step in creating a strong plan is to have three or less objectives.

-M.Clark mentioned that having a good website is crucial as part of a good communication plan. If the district decides to change their website, the transition would take six to twelve months.

-M.Clark will take the information from this meeting and have a brain storming session. He and his team will work on a draft for the board to review. The board agreed they will review the draft at the January work session.

IV. Superintendent Evaluation Timeline

-S.FitzGerald felt the board needed to establish a timeline for the superintendent evaluation, since it needs to be completed by March 15th. The board is in favor of using the same evaluation that was used last year.

-K.Watson would like the administrators and their leadership teams to evaluate the superintendent's performance in achieving his goals. The board agreed.

-The timeline was established as follows:

- 1. December 14th board meeting: Approve the timeline, criteria, and staff who will complete the evaluation.*
- 2. December 15th: Evaluation will be sent out to administrative staff, district office staff, the board, leadership team members, facilities manager, and food service manager to be completed by January 12th.*
- 3. February 8th executive session: C.Raever will present his self-evaluation. The board will discuss their individual evaluations and develop the board's written summative evaluation.*
- 4. March 7th: S.FitzGerald will present a draft of the summative evaluation to the superintendent.*
- 5. March 14th executive session: The board will present the final evaluation to the superintendent.*

Meeting Adjourned at 7:58pm

Yamhill Carlton School District
Human Resources
Board Report
December 14, 2023



New Hires

None

Resign/Retire/Term Employees

None

Current Employees: Position Changes

None

Currently Open Positions

YCES Instructional Assistant
YCIS Instructional Assistant - General Education
Instructional Assistant - ELL

Yamhill Carlton School District Enrollment Report

November

2023

District Enrollment for 2023-24 School Year

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
YCES	284	284	282							
YCIS	348	344	345							
YCHS	289	292	283							
Alliance	180	181	183							
Total	1,101	1,101	1,093	-	-	-	-	-	-	-

YCES Enrollment for 2023-24 School Year

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Kindergarten	77	76	77							
1st Grade	68	69	68							
2nd Grade	70	69	68							
3rd Grade	69	70	69							
23/24 Total	284	284	282	-	-	-	-	-	-	-
22/23 Total	301	297	299	299	297	297	298	304	306	307
21/22 Total	265	269	271	264	273	274	270	268	268	266
20/21 Total	231	229	230	228	225	221	225	223	223	223
19/20 Total	362	365	366	361	363	361	358	364	367	366

YCIS Enrollment for 2023-24 School Year

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
4th Grade	91	88	88							
5th Grade	54	54	53							
6th Grade	65	64	66							
7th Grade	76	75	75							
8th Grade	62	63	63							
23/24 Total	348	344	345	-	-	-	-	-	-	-
22/23 Total	332	329	330	325	322	328	322	321	325	324
21/22 Total	343	342	347	349	351	348	343	347	349	345
20/21 Total	291	287	276	276	272	273	282	291	282	282
19/20 Total	308	312	311	313	307	303	303	307	307	307

For FY 18/19 19/20, the 4th grade was counted at YCES.

YCHS Enrollment for 2023-24 School Year

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
9th Grade	64	65	65							
10th Grade	75	72	69							
11th Grade	77	81	76							
12th Grade	72	72	72							
Transition	1	2	1							
23/24 Total	289	292	283	-	-	-	-	-	-	-
22/23 Total	293	290	288	284	290	285	286	285	284	278
21/22 Total	284	283	285	285	278	281	281	278	276	277
20/21 Total	290	290	292	290	290	290	291	291	276	291
19/20 Total	299	300	298	295	295	290	286	287	284	284

Alliance Academy Enrollment 2023-24

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Kindergarten	15	15	15							
1st Grade	20	20	20							
2nd Grade	22	22	22							
3rd Grade	27	27	28							
4th Grade	21	21	21							
5th Grade	19	20	21							
6th Grade	24	24	24							
7th Grade	20	20	20							
8th Grade	12	12	12							
9th Grade	-	-	-							
10th Grade	-	-	-							
11th Grade	-	-	-							
12th Grade	-	-	-							
23/24 Total	180	181	183	-	-	-	-	-	-	-
22/23 Total	192	194	191	190	189	193	192	192	191	187
21/22 Total	137	134	135	134	127	125	129	130	129	128
20/21 Total	255	258	266	269	267	254	250	234	247	247
19/20 Total	91	91	91	92	89	90	88	88	88	88

For FY 18/19 19/20, the 4th grade was counted at YCES.



DONATIONS

November 2023

S. Nonamaker	YCHS Wrestling	\$500.00
Haworth	YCHS Wrestling	\$100.00
Mortimore	YCHS Wrestling	\$ 50.00
Total Performance	YCHS Wrestling	\$ 25.00
King N Sons	YCHS Wrestling	\$100.00
Reid Rental	YCHS Wrestling	\$300.00
B Prevett	YCHS Wrestling	\$100.00
Coleman	YCHS Wrestling	\$ 50.00
Grimms	YCHS Wrestling	\$150.00
A Barnagon	YCHS Wrestling	\$ 50.00
A Goins	YCHS Wrestling	\$100.00
C Featherston	YCHS Wrestling	\$105.00
Go Ducts	YCHS Wrestling	\$300.00
Landry	YCHS Wrestling	\$ 50.00
Tindall	YCHS Wrestling	\$ 75.00
Oneil	YCHS Wrestling	\$100.00
Smith	YCHS Wrestling	\$100.00
Rebers	YCHS Wrestling	\$100.00
J Clydesdales	YCHS Wrestling	\$175.00
Grow	YCHS Wrestling	\$300.00
Blue Line	YCHS Wrestling	\$750.00
Barnett	YCHS Wrestling	\$100.00
Innova	YCHS Wrestling	\$ 50.00
Cycle Oregon	YCHS Girls Softball	\$550.00



Early Literacy Grant YCSD K-3



2023-2025





Agenda

01

What is this?

02

What does this mean to YCSD and what does this look like at YCES?

03

Questions





What is this?



The Early Literacy Grant is a non-competitive Oregon grant to be used for early literacy. The first funds are available to our district for the '23-'25 biennium and it is a total of \$185, 429.



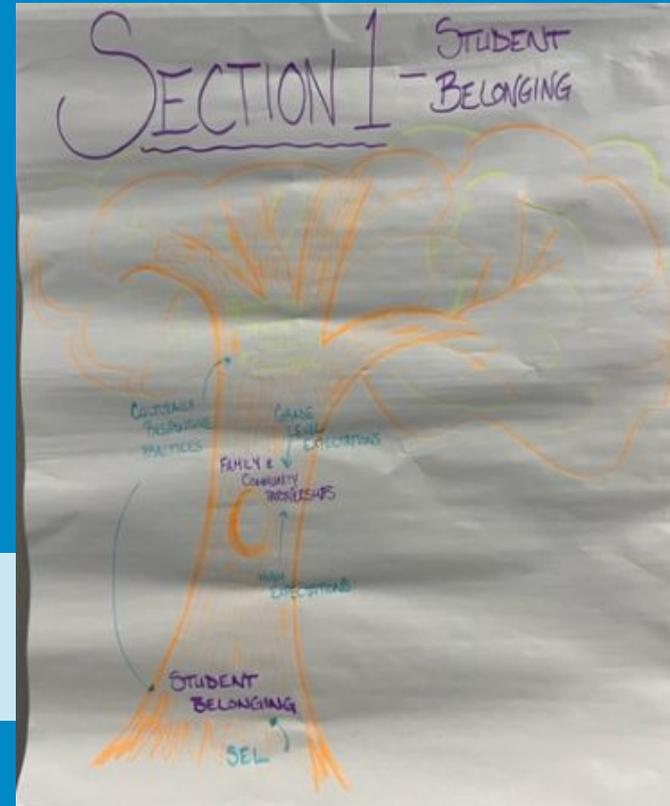


**Oregon's Early
Literacy Frame**

- Belonging is a baseline condition to maximize learning.
- Culturally responsive practices that include reflection on student identity, culture, mutual relationships and care.
- High expectations for literacy success with access to grade-level standards.
- Social and emotional skills and context that provide opportunities for peer-peer listening and speaking.



Section 1: Student Belonging

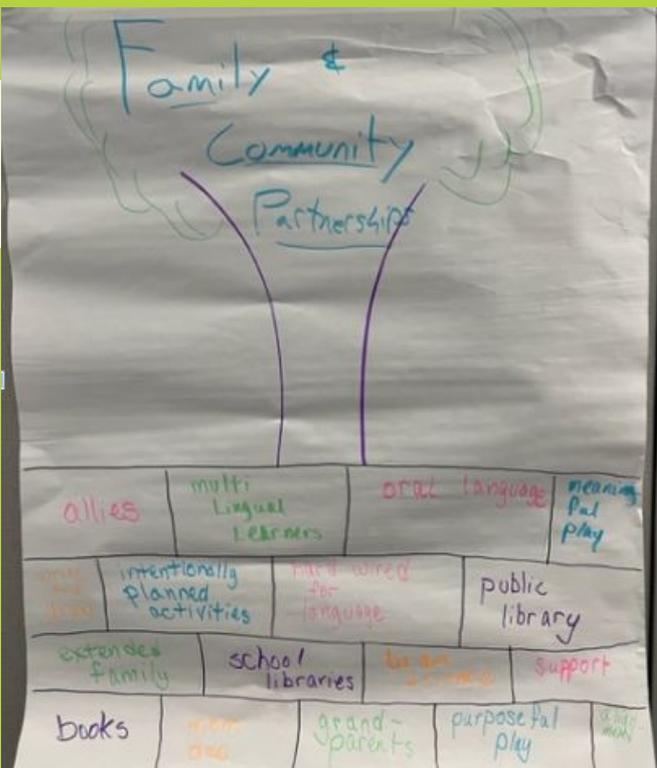


Student Belonging @ YC&S

This is an area of strength for our early literacy program. Evidence includes a strong school-wide foundation of social emotional curriculum including: RULER, PAX Good Behavior Game, SPOT, Character Strong, and Collaborative Problem Solving. Staff are provided annual training in social emotional learning and trauma sensitive practices in classroom instruction, as well as school culture. Each classroom in grades K-3 delivers 30 minutes of social emotional specific learning, as well as SEL embedded in other academic subjects. We have engaged through partnership with families and local community groups in an initiative to increase the books in our school and classroom libraries to better reflect and honor student identity, home languages, and culture. Additionally, DESSA assessment data is provided to our school board and community on a quarterly basis.

Section 2: Family & Community Partnerships

- Parents, families and caregivers are the first and most important teachers in a child's life and may need/want support, knowledge and tools from educators around literacy.
- Literacy and learning that happens before children enter kindergarten, including engagement with books, drawing and writing, ensures a more seamless transition and accelerates student success.





Family and Community Partnership @ YCES



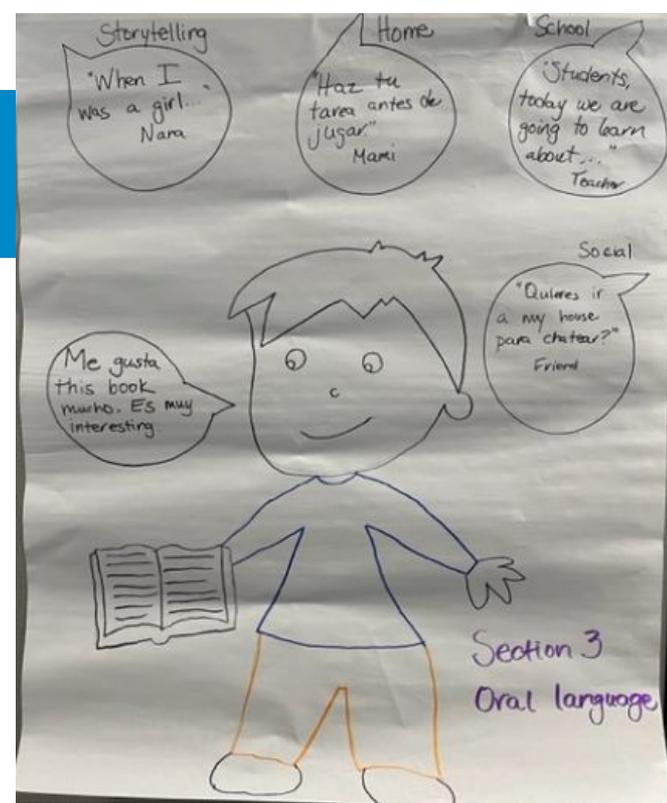
The elementary school partners and works closely with the Yamhill County Care Organization (YCCO) with a staff member attending as part of the Early Learning Hub. With support from the YCCO, we are able to offer literacy materials at the countywide kindergarten registration which happens in the spring, prior to them entering in the fall. The YCCO also helps to support a week-long kindergarten transition camp for students to learn procedures, adjust to school before it starts, and for teachers to assess current academic levels. Administration, special education, and kindergarten teachers are able to visit local preschools and Headstart programs at the end of the pre-school year to observe and participate in kindergarten transition meetings.

For the past several years, kindergarten teachers have provided a three part series (Ready! For Kindergarten) to community families with children ages 2-5 to help support academic play and skills at home.



Section 3: Oral Language

- Literacy development begins as the brain develops language.
- Learning to read involves learning about print, how words from speech are written.
- Transformative literacy instruction is an asset based approach.
- Multilingualism is a linguistic strength to be valued.
- Oral language plays a critical role in learning about self, culture and tradition.





Oral Language @ YCES



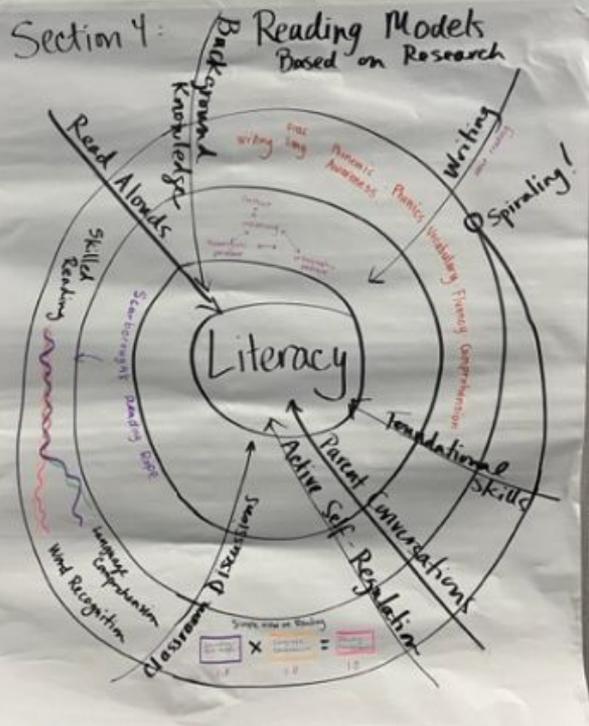
We have a very limited EL population. Incoming kindergarten students are identified and assessed into our EL program. The EL's are supported by our bilingual EL teacher. She provides both instruction for our students and support for our students in both Spanish and English.

Students are actively taught to blend sounds into words, and segment words into sounds using Heggerty, UFLI, and ECRI. The phonemic awareness assessment is used to drive both whole group instruction and small group instruction to meet students development needs.





- Science of reading studies what happens in the brain when students learn to read and how reading skills develop.
- Models include: The Five Pillars of Reading, The Simple View of Reading, Scarborough's Rope, The Four-Part Processing Model, The Active View of Reading.
- Focusing on the interaction between word identification and language comprehension.



Section 4: Reading Models

Reading Models @ YCES

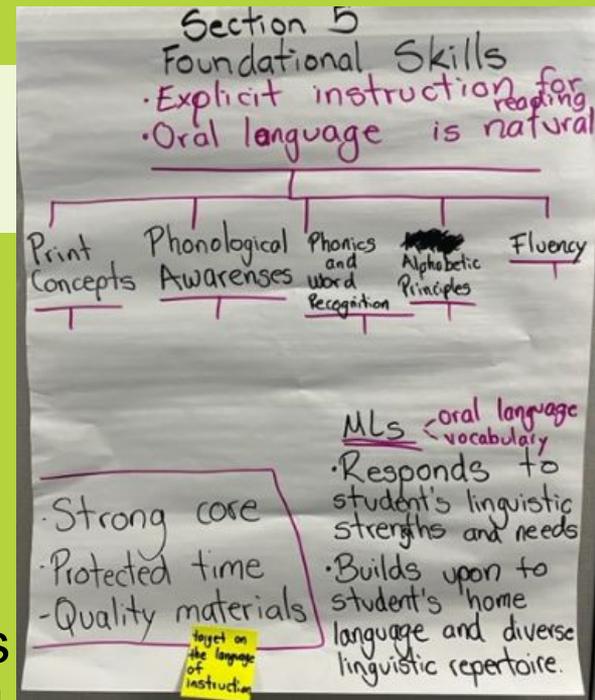
This is an area of strength, generally, for our early literacy program. Evidence includes the robust curriculum adoption that included additional student voice in the process, and an increased focus on the criteria for cultural responsiveness as we made decisions on our new curriculum, HMH. Additionally, we progress monitor our K-3 literacy monthly using Dibels. We have seen improvements in data from implementation of ECRI into our K-2 grade small group reading.

Using our monthly reading progress monitoring (Dibels, Letter Sounds, BAS reading inventory) teachers and our reading specialist create student grouping for targeted interventions during weekly grade level PLC time. Additionally the teachers use this data to inform and adjust whole group instruction.

Three of our classroom teachers have received LTRS training provided through the WESD. This training is focused around “the science of reading,” studies how reading skills develop and helps us to understand what happens in the brain when students learn to read. LTRS trains teachers in Five Pillars of reading, the Simple View of Reading, Scarborough's Rope, the Four-Part Processing Model, and the Active View of Reading.

Section 5: Foundational Skills

- Foundational skills in teaching literacy are essential and need to be explicitly taught.
- Effective reading instruction is systematic that moves along a continuum of print concepts, phonological awareness, phonics, word recognition and fluency with daily opportunities to practice reading and writing with grade level text.
- Includes diagnostic and responsive teaching.
- Multilingual learners need to develop oral language, phonological awareness & vocabulary.



Foundational Skills @ YCES

During early release professional development we focus on direct, explicit teaching strategies across content areas. We also dedicate 40 minute PLC meeting times to focus on content areas each week. These PLC meetings are supported by specialists. At the PLC teachers develop targeted intervention groups and instructional modifications through our MTSS model.

Our master schedule is built around our 40 minute walk to read time where our students get direct instruction for their instructional needs everyday from a trained adult in small groups. In addition to this time every student gets an hour of reading and writing during the day.

Curriculum supporting our literacy program:

Phonemic Awareness: Heggerty, ECRI, UFLI

Phonics: ECRI, UFLI, Waggle, HMH

Vocabulary: HMH, LLI

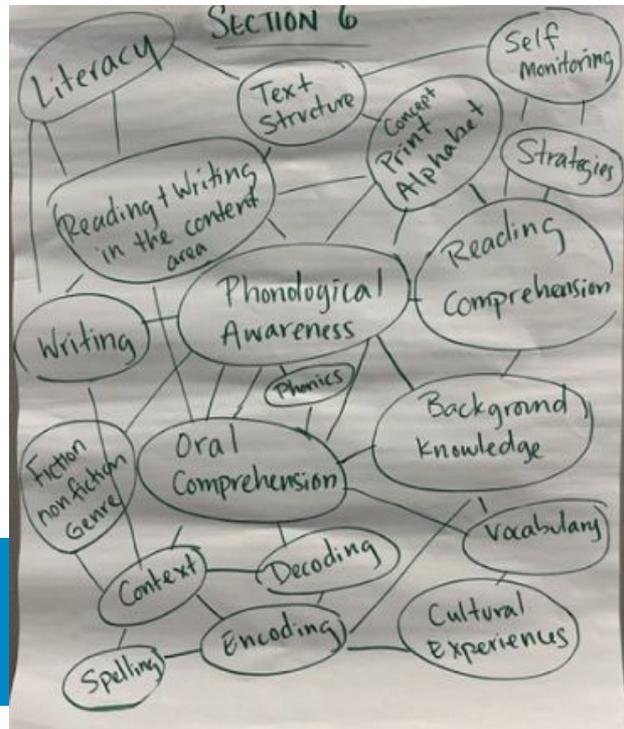
Fluency: ECRI, Amira, decodable text, LLI

Comprehension: HMH, LLI Phonics

Assessments: Dibels, BAS reading inventory, UFLI, Heggerty Phonemic Awareness Assessment, CORE Survey



- As foundational skills are mastered, instructional time shifts towards the development of other literacy skills.
- Building background and vocabulary ensures students are able to make meaning and comprehend the text.
- Writing practice helps students to make sense of foundational skills, provides creative outlet, and creates connection in meaningful ways to the world around them.



Section 6: Writing, Reading, Comprehension, Vocabulary & Background Knowledge

Writing, Reading, Comprehension, Vocabulary, & Background Knowledge @ YCES

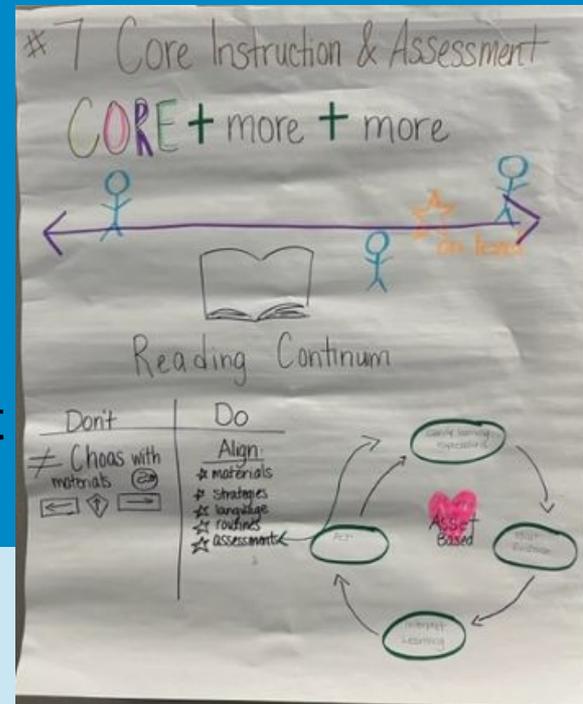
Our students are immersed in text throughout their school day. Each classroom has a rich classroom library, students read content-based text in literacy instruction, science and social studies instruction and as the basis for writing units through our HMH adoption. One area of improvement would be to include a vocabulary learning routine that is similar in each of our K-3 classrooms. Our HMH core curriculum provides a base of experiences for students to explore together and build background knowledge as a class.



- Access to quality core instruction to include high-quality materials, strategies, language of instruction and routines create a connected literacy learning experience for students.
- A strong formative assessment is vital.
- Educators need understanding of how reading develops, how to align instruction, how to identify student needs and how to differentiate practice and tiered instruction.
- Multiple occasions and methods of assessment identify student strengths and learning edges.



Section 7: Core Instruction & Assessment



Core Instruction & Assessment @ YCES

Core instruction is provided through Into Reading, from HMH, which is an approved Oregon Department of Education literacy curriculum. Elementary staff have worked for the past two years to carefully align our intervention processes and materials. We have created and implemented a Multi-Tiered System of Support for literacy that includes Response to Intervention for all individuals in grades K-3. Grade level teachers, reading intervention specialists, and administration meet every 4 weeks to analyze individual student progress and adjust interventions as necessary. All students have 60 minutes per day of Tier I core reading instruction. Additionally, all students have 40 minutes of small group instruction in specific deficient skills or enrichment, in a walk to read model to provide Tier 2 and 3 instruction and intervention.

Enhanced Core Reading Intervention (ECRI) - Classroom teachers and reading intervention specialists have all received professional development in ECRI routines and the program is aligned to the core Into Reading curriculum. This program is used daily in grades K-2 and in grade 3 as a direct instruction intervention in phonics and phonemic awareness.

Heggerty - Classroom teachers and reading intervention specialists have all received professional development in Heggerty routines. This program is used daily in grades K-2.

DIBELS - Universal screener for signs of Dyslexia and intervention, used with all students in grades K-3 three times per year. Additionally, aligned progress monitoring is used in grades K-3 monthly.

Supporting Students with Reading Difficulties, Reading Disabilities, Dyslexia

- Explicit, systematic evidence-based instruction.
- Rely on bulletin board staff member on characteristics of dyslexia.
- Access to core instruction as much as possible.
- Accessible technology as needed.
- Rely on universal screens and assessments to make instructional decisions, and differentiate.

Supporting Multilingual Learners

- Linguistic Assets
- Oracy → Literacy
- Explanations or comparisons that supports decoding.
- Access to Core Literacy instruction.
- Comparable input
- Affirming home language and cultural practices

All Learners
'Adult academic and an asset-based'

Section: 8

TAG:

- Differentiate and accelerate based on assessments.
- Meta cognitive processes.
- Fostering student agency
- Identify multilingual learners for TAG services.

Section 8: Reaching all Learners

- Multilingual learners deserve linkage between known language and new skills.
- Any language interventions must be offered outside the core literacy block.
- Maximizing learning requires knowledge of each student's language context.
- Assessment must be informed to account for a longer language development range for multilingual learners than monolingual.
- Multilingual learners benefit from oral language emphasis and student-to-student interaction in the classroom.



Willamette
EDUCATION SERVICE DISTRICT



Reaching All Learners @ YCES



We have a very small number of ELL students, less than 1%. All ELL students have access to 60 minutes of core curriculum, 40 minutes of small group instruction at their level and an additional 30 minutes of vocabulary skill building with an ELL specialist. Our ELL specialist helps with translation both written and verbal.

All students have 60 minutes per day of Tier I core reading instruction. Additionally, all students have 40 minutes of small group instruction in specific deficient skills or enrichment, in a walk to read model. For some still striving students, 20 minute high-dosage tutoring sessions each day in order to address skill gaps.





YCES & LG Plan



1. Professional Development & Coaching

During Early Release Wednesday, we will use up to 4 hours a month on professional development around Dibels assessment, Core HMH instruction, and intervention/extension strategies and models both inside the classroom and out.

Once a month, we provide an hour of coaching/professional development with our New Teacher Hour hosted by our reading specialist and site teacher leader. This model supports teachers by both preparing them for what is to come and supporting their growth with mentorship and coaching.

Every month, grade levels have PLC meetings focused on reading with our reading specialist. At this meeting, teachers analyze students' progress monitoring, make instructional shifts, and regroup students to support their growth.



2. Extended Learning

Kindergarten: Incoming kindergartners receive home literacy materials the year prior to starting school at the time of early registration. Kindergarten teachers also provide a three part series (Ready! For Kindergarten) to the community for children, ages 2-5, focusing on early literacy skill development in the home. Prior to the start of the new school year, incoming kindergartners are invited to participate in a week-long transition camp, where they are assessed in early literacy and other skills.

Summer School: Offered each year with a literacy focus and small group instruction with a licensed, trained teacher. Summer school is offered four hours per day, three days per week for 2-4 weeks during the summer.

Reading Specialist Tutoring: Two licensed reading specialists offer skill specific, literacy based tutoring for an hour each day, three days per week to a very small group of students experiencing extreme lagging skills.

3. High-Dosage Tutoring

High-dosage tutoring sessions run in **five-week** increments, with students receiving additional support at a minimum of twice a week. Students are originally identified for possible support based on Dibels data and then confirmed through the MTSS team process of reviewing classroom-based assessment, and students progress monitoring data. These sessions will occur in small groups in 20-minute blocks. These blocks are built into the master schedule with trained reading instructors.



4. Student Growth Assessment

We use DIBELS to assess student growth. All students are tested three times per year (beginning, middle, end). Additionally, students are progress monitored every other week for “strategic” and “intensive” students and monthly for student “meeting” and above. Grade level teams meet in a reading PLC monthly with our reading specialists to examine intervention/progress monitoring data and make adjustments to fluid groups as needed. DIBELS data also allows us to disaggregate by student groups, ensuring that groups that have historically experienced academic disparities are making growth in comparison to other student demographic groups.

5. Communication Plan

- Attend monthly Willamette School Improvement meetings, collaborating with other districts in the Willamette Education Service District. Additionally, we collaborate with the Willamina Elementary School administration on a frequent basis to discuss local needs and learning strategies.
- Families in the district are engaged with Parent Square, Facebook, district and school website, Open House, and family event nights (STEAM, Reading, Winter Wonderland, Winter Sing-Along)

The local community is engaged with the Yamhill Carlton School Board monthly meetings, district and school websites, and the Yamhill Carlton Elementary Facebook page.

What does this mean this year @ YCES?

Instructional Assistant

Summer School

Kinder Kickstart

Community Literacy Engagement



Questions



Mission

The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.



To: Board of Directors – Yamhill Carlton School District
Clint Raever, Superintendent

From: Tami Zigler, Business Manager

Date: December 14, 2023

Re: District Financial Report

SUMMARY for Fiscal Year 2023-2024

This General Fund summary excludes Beginning Fund Balance (5400-5499).

For the current period, total revenue was \$380,719 more than planned and total expenditures were \$272,089 less than planned. The combined result is a \$652,808 favorable surplus condition for the current year period.

REVENUES

TAXES: Taxes are \$87,777 under plan. This unfavorable condition represents -2.4% of the year-to-date plan amount of \$3,721,815. This amount is considered tolerable, and was primarily driven by a decrease in 1111 CURRENT YEAR TAXES. For the current year period, Taxes increased 1.6% over the prior year period compared to an average increase of 8.8% over the preceding 4 years. Two payments from Yamhill County were recorded in December.

TUITION, FEES, OTHER: Tuition, Fees, Other is \$51,154 over plan. This favorable condition represents 127.2% of the year-to-date plan amount of \$40,216. The current year variance amount is considered material, and was primarily driven by an increase in 1990 MISCELLANEOUS. For the current year period, Tuition, Fees, Other increased 270.4% over the prior year period compared to an average increase of 4.1% over the preceding 4 years. The largest Tuition, Fees, Other group - 1990 MISCELLANEOUS, representing 81.3% of total Tuition, Fees, Other, increased by 1052.1%.

EARNINGS ON INVESTMENTS: Earnings on Investments are \$88,225 over plan. This favorable condition represents 1895.8% of the year-to-date plan amount of \$4,654. This amount is considered material, and was primarily driven by an increase in 1510 INTEREST ON INVESTMENTS. For the current year period, Earnings on Investments increased 169.8% over the prior year period compared to an average increase of 8.5% over the preceding 4 years.

INTERMEDIATE REVENUE: Intermediate Revenue is on plan. This amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Intermediate Revenue decreased 100.0% over the prior year period.

STATE UNRESTRICTED AID AND SSF: State Unrestricted Aid and SSF is \$329,117 over plan. This favorable condition represents 8.4% of the year-to-date plan amount of \$3,940,060. This variance amount is considered material, and was primarily driven by an increase in 3101 STATE SCHOOL FUND - GENERAL SUPPORT. For the current year period, State Unrestricted Aid and SSF increased 21.5% over the prior year period compared to an average increase of 2.2% over the preceding 4 years.

EXPENDITURES

SALARIES: Salaries are \$37,704 under plan. This favorable condition represents -2.0% of the year-to-date plan amount of \$1,886,655. The current year variance amount is considered tolerable, and was primarily driven by a decrease in 0111 LICENSED SALARIES. For the current year period, Salaries increased 14.2% over the prior year period compared to an average increase of 2.7% over the preceding 4 years.

ASSOCIATED PAYROLL COSTS: Associated Payroll Costs are \$49,775 under plan. This favorable condition represents -5.1% of the year-to-date plan amount of \$982,050. This variance amount is considered tolerable, and was primarily driven by a decrease in 0213 PERS UAL CONTRIBUTION. This decrease was partially offset by an increase in 0242 HSA EMPLR PD INS. For the current year period, Associated Payroll Costs increased 11.9% over the prior year period compared to an average increase of 4.1% over the preceding 4 years.

PURCHASED SERVICES: Purchased Services are \$52,990 under plan. This favorable condition represents -7.2% of the year-to-date plan amount of \$731,916. The current year variance amount is considered tolerable, and was primarily driven by a decrease in 0310 INSTR, PROF & TECH SRVS. This decrease was partially offset by an increase in 0322 REPAIRS & MAINTENANCE SERVICES. For the current year period, Purchased Services increased 19.9% over the prior year period compared to an average decrease of 3.6% over the preceding 4 years.

SUPPLIES: Supplies are \$162,951 under plan. This favorable condition represents -36.8% of the year-to-date plan amount of \$442,841. This variance amount is considered material, and was primarily driven by a decrease in 0420 TEXTBOOKS. For the current year period, Supplies increased 4.7% over the prior year period compared to an average increase of 16.5% over the preceding 4 years. The largest Supplies groups - 0420 TEXTBOOKS, 0470 COMPUTER SOFTWARE, and 0410 CONSUMABLE SUPPLIES & MATERIALS, representing 88.6% of total Supplies, decreased by 0.2%.

CAPITAL OUTLAY: Capital Outlay is \$85,758 under plan. This favorable condition represents -65.7% of the year-to-date plan amount of \$130,615. This variance amount is considered material, and was primarily driven by a decrease in 0550 TECHNOLOGY. For the current year period, Capital Outlay decreased 37.5% over the prior year period compared to an average increase of 94.7% over the preceding 4 years.

OTHER OBJECTS: Other Objects are \$20,843 over plan. This unfavorable condition represents 8.1% of the year-to-date plan amount of \$258,543. The current year variance amount is considered material, and was primarily driven by an increase in 0653 PROPERTY

INSURANCE PREMIUMS. For the current year period, Other Objects increased 18.4% over the prior year period compared to an average increase of 13.6% over the preceding 4 years.

TRANSFERS: Transfers are on plan. This favorable condition represents 0% of the year-to-date plan amount of \$263,393. This amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Transfers decreased 10.3% over the prior year period. The largest Transfers groups - 0790 OTHER TRANSFERS, and 0791 TRANSFER TO BUILDING FUND, representing 88.6% of total Transfers, decreased by 2.2%.

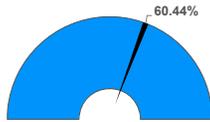
OTHER USES OF FUNDS: Other Uses of Funds are on plan. This amount is considered trivial and meets expectations based on budget appropriations.

Information provided by Frontline Analytics powered by Forecast5.

100 GENERAL FUND Revenue Dashboard Summary

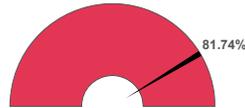
For the Period Ending November 30, 2023

Actual YTD Revenues



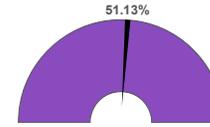
Projected YTD Revenues
57.95%

Actual YTD Local Sources



Projected YTD Local Sources
80.63%

Actual YTD State Sources



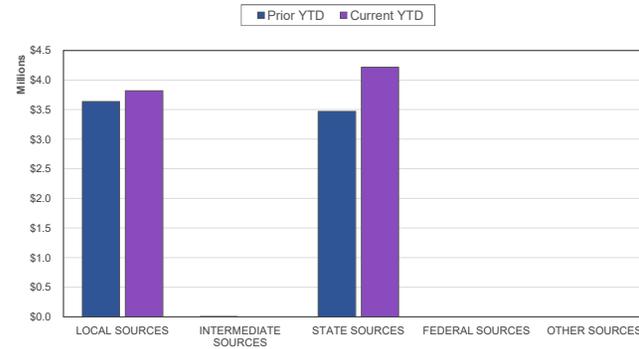
Projected YTD State Sources
47.74%

General Fund Revenues

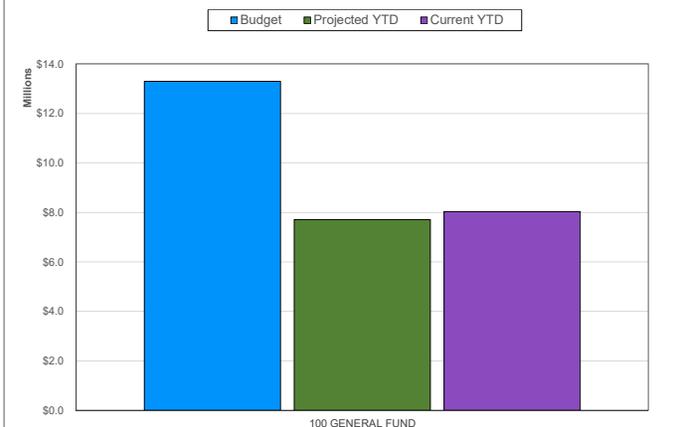
Top 10 GENERAL FUND Sources of Revenue (Year-to-Date)

State School Fund	\$4,219,727
Ad Valorem Taxes Levied By District	\$3,629,649
Resources - Beginning Fund Balance	\$2,979,668
Interest On Investments	\$92,879
Miscellaneous	\$74,324
Admissions	\$15,100
Penalties And Interest On Taxes	\$4,389
Rentals	\$1,080
Regular Day School Transportation	\$456
Recovery Of Prior Years Expenditure	\$410
Percent of Total Revenues Year-to-Date	100.00%

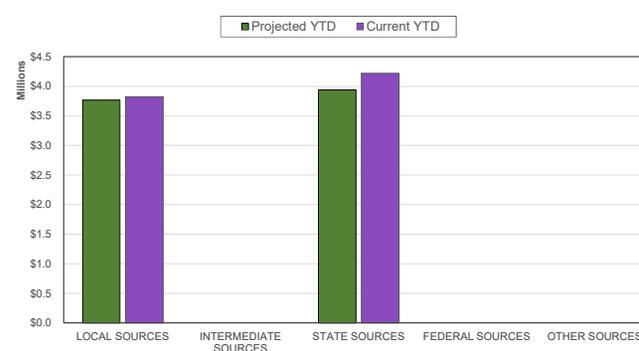
GENERAL FUND Revenue by Source | Prior YTD vs. Current YTD



Revenues by Fund | Budget / Projected YTD / Current YTD



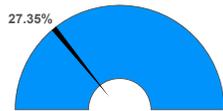
GENERAL FUND Revenue by Source | Projected YTD vs. Current YTD



100 GENERAL FUND Expense Dashboard Summary

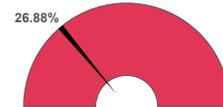
For the Period Ending November 30, 2023

Actual YTD Expenditures



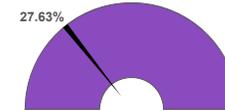
Projected YTD Expenditures
29.68%

Actual YTD Salaries/Benefits



Projected YTD Salaries/Benefits
28.59%

Actual YTD Other Objects



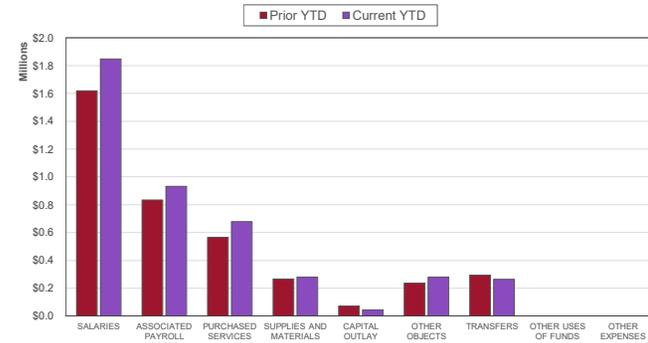
Projected YTD Other Objects
30.34%

General Fund Expenditures

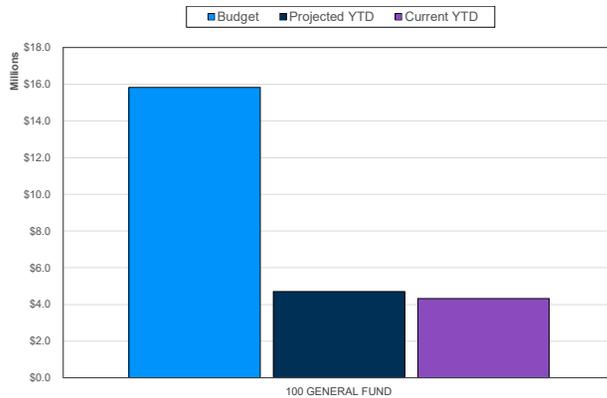
Top 10 GENERAL FUND Expenditures by Program (Year-to-Date)

Licensed Salaries	\$772,894
Classified Salaries	\$434,545
Employees Insurance	\$372,176
Administrators	\$335,865
Pers Ual Contribution	\$302,249
Reimbursable Student Transportation	\$212,699
Property Insurance Premiums	\$212,092
Fica/Medicare	\$138,651
Textbooks	\$131,689
Other Transfers	\$121,043
Percent of Total Expenditures Year-to-Date	70.10%

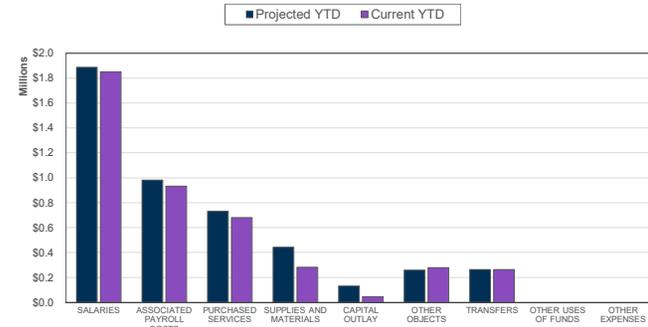
GENERAL FUND Expenditures by Object | Prior YTD vs. Current YTD



Expenditures by Fund | Budget / Projected YTD / Current YTD



GENERAL FUND Expenditures by Object | Projected YTD vs. Current YTD

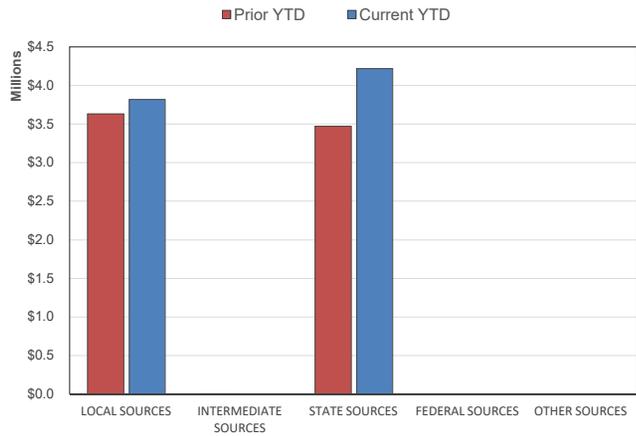


100 GENERAL FUND | Financial Summary by Object

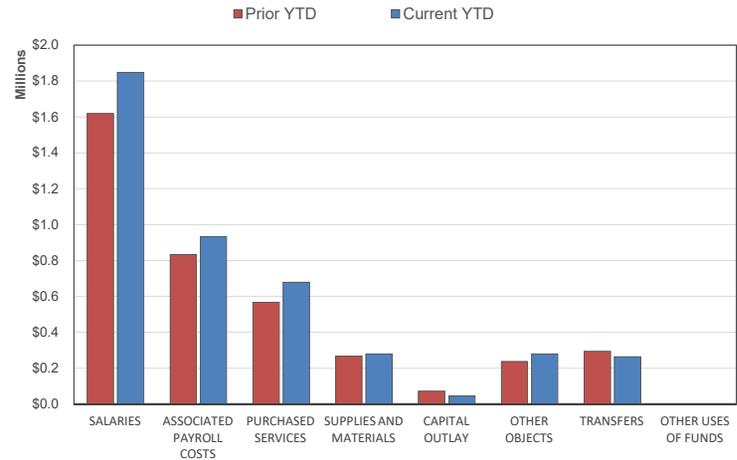
For the Period Ending November 30, 2023

	Prior YTD		YTD % of PY	Current YTD		Annual Budget	YTD % of Budget
	\$	\$	Actual	\$	\$		
Beginning Fund Balance	\$ 2,229,182	\$ 2,229,182		\$ 2,979,668	\$ 2,525,000		
REVENUES							
Local Sources	3,634,736	4,408,224	82.45%	3,818,287	4,671,349	81.74%	
Intermediate Sources	105	285,172	0.04%	-	375,000	0.00%	
State Sources	3,472,684	8,274,565	41.97%	4,219,727	8,252,736	51.13%	
Federal Sources	-	-		-	-		
Other Sources	-	-		-	-		
TOTAL REVENUE	\$ 7,107,525	\$ 12,967,961	54.81%	\$ 8,038,014	\$ 13,299,085	60.44%	
EXPENDITURES							
Salaries	\$ 1,619,040	\$ 5,966,265	27.14%	\$ 1,848,951	\$ 6,464,406	28.60%	
Associated Payroll Costs	833,033	3,090,212	26.96%	932,275	3,488,252	26.73%	
Purchased Services	566,477	2,068,159	27.39%	678,925	2,505,809	27.09%	
Supplies and Materials	267,222	402,940	66.32%	279,890	676,516	41.37%	
Capital Outlay	71,816	89,720	80.04%	44,857	188,722	23.77%	
Other Objects	235,930	245,461	96.12%	279,385	266,987	104.64%	
Transfers	293,617	293,617	100.00%	263,393	283,393	92.94%	
Other Uses of Funds	-	-		-	1,950,000	0.00%	
Other Expenses	-	-		-	-		
TOTAL EXPENDITURES	\$ 3,887,135	\$ 12,156,374	31.98%	\$ 4,327,677	\$ 15,824,085	27.35%	
SURPLUS / (DEFICIT)	\$ 3,220,390	\$ 811,588		\$ 3,710,336	\$ (2,525,000)		
ENDING FUND BALANCE	\$ 5,449,572	\$ 3,040,770		\$ 6,690,005	\$ -		

Revenues by Source | Prior YTD vs. Current YTD



Expenditures by Object | Prior YTD vs. Current YTD



**YAMHILL CARLTON SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR 2023-2024
AS OF NOVEMBER 30, 2023**

FUND DESCRIPTION	GRANT AWARD	REVENUE	EXPENDITURE	ENCUMBRANCE	BUDGET BALANCE
201 TITLE I	187,701.00	-	44,983.82	135,374.12	7,343.06
204 TITLE II-A & TITLE IV-D	40,648.00	-	4,955.36	5,033.82	30,658.82
206 IDEA PART B 611	219,833.18	20,290.18	68,469.66	99,606.85	51,756.67
207 IDEA PART B 619	1,091.00	1,091.00	-	-	1,091.00
213 ESSER III FUNDS	329,723.41	-	17,305.69	63,848.38	248,569.34
215 MEDICAID ADMIN CLAIMING (MAC)	20,000.00	2,206.79	-	-	20,000.00
233 HIGH SCHOOL SUCCESS (M-98)	241,245.15	-	56,028.17	155,880.95	29,336.03
235 CTE REVITALIZATION FUNDS	29,597.00	29,596.74	-	-	29,597.00
238 CAREER PATHWAYS	2,000.00	-	-	395.00	1,605.00
239 OUTDOOR SCHOOL (M-99)	67,713.00	-	-	5,817.16	61,895.84
251 STUDENT INVESTMENT ACCOUNT (SIA)	1,002,661.31	-	210,631.61	518,159.60	273,870.10
261 TAP GRANTS - FACILITIES ASSESSMENT	20,000.00	-	20,000.00	-	-
261 TAP GRANTS - LONG RANGE PLANNING	25,000.00	-	25,000.00	-	-
261 TAP GRANTS - AHERA	6,000.00	-	1,500.00	-	4,500.00
LOCAL/STATE/FED GRANTS	2,193,213.05	53,184.71	448,874.31	984,115.88	760,222.86
230 MISCELLANEOUS GRANTS	GRANT AWARD	REVENUE	EXPENDITURE	ENCUMBRANCE	GRANT BALANCE
000 MISCELLANEOUS GRANTS	100,000.00	650.72	2,009.39	7,191.26	90,799.35
000 BOARD OSBA SCHOLARSHIP	5,000.00	5,000.00	-	-	5,000.00
401 ASPIRE	2,500.00	2,500.00	530.08	1,654.76	315.16
800 UNITED WAY - RESOURCE ROOMS	609.00	609.00	422.38	-	186.62
801 YCES PTO PROJECTS	319.45	-	-	-	319.45
802 AG DRONE PROJECT	1,551.45	1,551.45	-	-	1,551.45
803 VETERANS LEGACY GRANT	785.03	785.03	-	-	785.03
806 SOPHIA'S FUND - BUBBLE WALL	520.01	520.01	357.54	-	162.47
807 SOPHIA'S FUND - THEATER	2,225.69	2,225.69	1,112.72	-	1,112.97
808 MWEC CONFERENCES	1,198.81	721.13	957.77	241.04	-
809 STUDENT TEACHING	5,000.00	2,495.15	1,038.96	511.57	3,449.47
814 FTC ROBOTICS DONATION	1,274.00	1,274.00	-	-	1,274.00
824 EIIS GRANT	3,052.00	-	-	-	3,052.00
825 MENSTRUAL DIGNITY ACT	-	-	-	-	-
SUB TOTAL MISC GRANTS	124,035.44	18,332.18	6,428.84	9,598.63	108,007.97
FUND OTHER SPECIAL REVENUE	BUDGET	REVENUE	EXPENDITURE	ENCUMBRANCE	BUDGET BALANCE
250 FOOD SERVICE	428,600.00	102,723.09	107,048.75	288,607.03	32,944.22
265 EARLY RETIREMENT	75,000.00	78,575.17	6,728.01	14,498.69	53,773.30
266 PROFESSIONAL DEVELOPMENT	60,000.00	61,307.73	2,736.00	680.00	56,584.00
281 STUDENT BODY ACCOUNTS - YCES	30,000.00	20,326.79	-	-	30,000.00
282 STUDENT BODY ACCOUNTS - YCIS	144,000.00	65,855.22	3,767.49	4,300.04	135,932.47
283 STUDENT BODY ACCOUNTS - YCHS	300,000.00	285,104.66	28,597.81	8,075.93	263,326.26
285 ALLIANCE ACADEMY - FIELD TRIPS	5,000.00	3,432.94	-	1,365.68	3,634.32
SUB TOTAL OTHER SPECIAL REVENUE	1,042,600.00	617,325.60	148,878.06	317,527.37	576,194.57
TOTAL ALL 200 FUNDS	3,359,848.49	688,842.49	604,181.21	1,311,241.88	1,444,425.40

*Balance is the Budget column minus Expenditures and Encumbrances. Actual Balance will change based on Revenues received.

**YAMHILL CARLTON SCHOOL DISTRICT
FOR THE FISCAL YEAR 2023-2024
DEBT SERVICES, CAPITAL PROJECT, AND FIDUCIARY FUNDS
AS OF NOVEMBER 30, 2023**

FUND DESCRIPTION	BUDGET	BEGINNING FUND			EXPENDITURE	ENCUMBRANCE	PROJECTED BALANCE*	CASH BALANCE
		BALANCE	REVENUE					
300 GENERAL OBLIGATION DEBT	991,750.00	117,841.93	849,991.86	228,075.00	763,675.00	-	739,758.79	
301 QZAB DEBT	149,583.00	-	128,986.45	142,471.59	-	7,111.41	(13,485.14)	
302 PERS UAL DEBT	1,976,957.00	712,525.04	351,407.59	-	1,201,372.00	775,585.00	1,063,932.63	
304 JCI PROJECT DEBT	130,950.00	17,994.58	112,350.00	70,550.00	-	60,400.00	59,794.58	
TOTAL DEBT SERVICES	3,249,240.00	848,361.55	1,442,735.90	441,096.59	1,965,047.00	843,096.41	1,850,000.86	

FUND DESCRIPTION	BUDGET	BEGINNING FUND			EXPENDITURE	ENCUMBRANCE	PROJECTED BALANCE*	CASH BALANCE
		BALANCE	REVENUE					
400 CET CAPITAL PROJECTS	1,390,000.00	255,396.01	66,012.53	139,793.62	5,845.00	1,244,361.38	181,614.92	
475 CAPITAL PROJECT FUND	100,000.00	488,466.01	9,463.43	-	-	100,000.00	497,929.44	
TOTAL CAPITAL PROJECTS	1,490,000.00	743,862.02	75,475.96	139,793.62	5,845.00	1,344,361.38	679,544.36	

FUND DESCRIPTION	BUDGET	BEGINNING FUND			EXPENDITURE	ENCUMBRANCE	PROJECTED BALANCE*	CASH BALANCE
		BALANCE	REVENUE					
785 LAUGHLIN SCHOLARSHIP FUND	54,500.00	-	3,005.00	2,000.00	-	52,500.00	1,005.00	
TOTAL TRUST IN AGENCY	54,500.00	-	3,005.00	2,000.00	-	52,500.00	1,005.00	
TOTAL OTHER FUNDS	4,793,740.00	1,592,223.57	1,521,216.86	582,890.21	1,970,892.00	2,239,957.79	2,530,550.22	

*Projected Balance is the Budget column minus Expenditures and Encumbrances. Cash Balance is actual revenues and expenditures to date.

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2023-2024

Criteria: From Check Date: 11/01/2023 To: 11/30/2023 Voucher: ALL
 Report Sort: FUND From Fund: 100 To: 900 Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
100 - GENERAL FUND		
0	ALEXANDRA TODD	\$230.00
0	ALISON CHEATHAM	\$50.00
0	AMANDA GREENE	\$500.00
0	AMANDA NEWELL	\$880.00
0	AMAZON CAPITAL SERVICES	\$4,542.88
0	AMUZU, NICOLE M	\$155.63
0	AMY LYNN LONG	\$375.00
0	ANTONIA OSTERHOUT	\$422.48
0	BARR, IAN M	\$73.36
61059	BARR, IAN M	\$0.00
0	BELT-VERHOEF, STEPHANIE	\$32.09
61119	BENJAMIN BROUILLET	\$500.00
0	BETH SHEPPARD	\$321.00
0	BRIGHTSIDE ELECTRIC AND	\$3,109.67
0	BRIHANA NEE	\$170.00
0	BRITTANY GREGG	\$1,000.00
0	CALEB WELLBROCK	\$119.98
61107	CARBON WORKS TREE SERVICE LLC	\$1,000.00
61074	CARISSA COLLINS	\$970.00
0	CDW-GOVERNMENT, INC	\$185.07
0	CHELSEA PETERSON	\$35.00
61075	CITY OF CARLTON	\$2,135.02
61060	CITY OF YAMHILL	\$5,116.89
61076	DAYTON SCHOOL DISTRICT#8	\$150.00
0	DELL INC	\$5,082.75
0	DILLOW, ELIZABETH J	\$100.35
61077	DOUBLE EAGLE SILKSCREEN & EMBROIDERY	\$925.00

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2023-2024

Criteria: From Check Date: 11/01/2023 To: 11/30/2023 Voucher: ALL
 Report Sort: FUND From Fund: 100 To: 900 Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
100 - GENERAL FUND		
0	ECHAURI, KAY A	\$188.28
0	ERIN CONNAUGHTON	\$289.95
0	ESS WEST LLC	\$21,662.71
0	ESTUARDO GARCIA	\$58.99
61094	EVERGREEN WRESTLING TEAM	\$500.00
0	FARRAN SMITH	\$59.00
61095	FLO ANALYTICS	\$5,957.87
61078	GARRETT, HEMANN, ROBERTSON	\$107.00
61096	GEORGE MORLAN PLUMBING	\$239.85
0	GILMAN, TRICIA A	\$44.54
61061	GIUDICE, BEN	\$149.14
0	GUEST, AMBER M	\$29.99
0	HADASSAH SHEPARD	\$346.10
0	HANNAH LYONS	\$528.00
0	HEIDI WISMER	\$500.00
61120	HEILI HARRIS-BRANT	\$490.00
0	HOLLY WILSON	\$300.00
0	HOLTAN, KRISTI	\$250.00
61079	HONEY BUCKET	\$305.00
61062	HOUGHTON MIFFLIN HARCOURT	\$1,588.87
61097	HOUGHTON MIFFLIN HARCOURT	\$1,520.00
0	HUDL	\$1,098.00
0	JACOB JOHNSON	\$55.01
0	JANET HERRING-SHERMAN	\$200.00
0	JAYLYNN REA	\$335.75
61063	JENNIFER JOHNSON	\$321.00
61121	JOHN DORT	\$97.00

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2023-2024

Criteria: From Check Date: 11/01/2023 To: 11/30/2023 Voucher: ALL
 Report Sort: FUND From Fund: 100 To: 900 Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
100 - GENERAL FUND		
0	JONATHAN GROVER	\$155.50
61110	JOSTENS	\$12.50
0	JOY GEPHART	\$360.00
61122	JULIE JELLUM	\$212.97
61123	KASSIA JACKSON	\$50.00
0	KATHRYN CALVERT	\$414.50
0	KATIE LEN WAI	\$116.74
0	KENNEDY, KARALYN R	\$48.34
0	KOOPMAN, KRISTY	\$91.57
0	LACEY BURT	\$388.00
0	LARSEN, RYLAN C	\$65.60
0	LATISHA BARKER	\$209.95
61064	LESLIE PARSONS	\$17.10
0	LOMELI, JASMINE	\$90.00
61065	LOWE'S COMPANIES INC.	\$1,613.07
61111	LOWE'S COMPANIES INC.	\$66.73
0	LUKE STUBBS	\$278.00
0	MCCATHRON, EMILY D	\$157.20
61081	MCMINNVILLE GAS INC.	\$112.50
0	MEGHAN PLIES	\$434.24
61124	MELANIE ANNE LAKE	\$136.99
0	MEYERS, CHEYENNE L	\$28.36
0	MICHAEL CRISP	\$505.00
61067	MICHAEL J KUTA	\$400.00
0	MID COLUMBIA BUS CO., INC	\$87,806.90
61125	MOLLY PEASE	\$240.00
0	NEWS REGISTER	\$276.67

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2023-2024

Criteria: From Check Date: 11/01/2023 To: 11/30/2023 Voucher: ALL
 Report Sort: FUND From Fund: 100 To: 900 Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
100 - GENERAL FUND		
61082	OREGON EQUIPMENT SALES LLC	\$17,513.47
61098	OREGON EQUIPMENT SALES LLC	\$1,900.23
61112	OSAA	\$798.00
61113	PACIFIC FIRE SUPPRESSION LLC	\$705.00
0	PACIFIC OFFICE AUTOMATION	\$1,669.80
0	PACIFIC OFFICE AUTOMATION (LEASE)	\$1,550.00
61068	PARKER BALDWIN	\$324.35
61126	PARKER BALDWIN	\$538.54
61099	PORTLAND GENERAL ELECTRIC	\$14,894.45
0	POST, BRADLEY A	\$433.29
61083	PRINT & PROMOTIONAL IMAGING	\$234.63
0	PROCARE THERAPY	\$4,800.00
0	RAEVER, CLINT R	\$229.27
61069	RECOLOGY WESTERN OREGON GARBAGE	\$1,134.19
0	RHONDA BONHAM	\$299.00
0	SAIF CORPORATION	\$1,740.42
0	SARAH RABE	\$333.00
0	SAVVAS LEARNING COMPANY LLC	\$1,663.20
61084	SCIO SCHOOL DISTRICT 95C	\$200.00
61116	SECRETARY OF STATE- AUDIT DIVISION	\$350.00
0	SIERRA SPRINGS	\$116.94
61070	SIMPLOT AB RETAIL INC	\$811.00
61085	SIMPLOT AB RETAIL INC	\$2,240.00
0	STACY BROWN	\$270.00
0	STREIGHT, MINDY A	\$44.54
0	TAD BECKWITH	\$275.25
0	TAMARA DERBYSHIRE	\$457.33

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2023-2024

Criteria: From Check Date: 11/01/2023 To: 11/30/2023 Voucher: ALL
 Report Sort: FUND From Fund: 100 To: 900 Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
100 - GENERAL FUND		
61072	THE HOME DEPOT PRO	\$812.83
61088	THE HOME DEPOT PRO	\$522.90
61102	THE HOME DEPOT PRO	\$1,568.98
61118	THE HOME DEPOT PRO	\$5,059.70
0	UMPQUA BANK-CC	\$1,014.95
61127	VALERIE BREWER	\$288.00
0	VERIZON WIRELESS	\$117.33
0	VIRONEN, DANIELLE L	\$117.50
61103	VISTA HIGHER LEARNING INC	\$3,820.27
61104	WILCO	\$10.79
61105	YAMHILL COUNTY HEALTH & HUMAN SERVICES	\$10,485.98
0	YAMHILL SHELL STATION	\$203.44
61106	ZIPLY FIBER	\$3,497.50
Total for 100 - GENERAL FUND		\$242,738.72
204 - TITLE IIA		
61108	CHRIS HOOVER	\$1,200.00
Total for 204 - TITLE IIA		\$1,200.00
206 - IDEA PART B SECTION 611		
0	AMAZON CAPITAL SERVICES	\$55.72
61109	HIGH NOON BOOKS	\$176.00
61086	STAR AUTISM SUPPORT INC	\$1,720.00
Total for 206 - IDEA PART B SECTION 611		\$1,951.72
213 - ESSER III FUNDS		
0	OETC	\$1,236.42
Total for 213 - ESSER III FUNDS		\$1,236.42
230 - MISC GRANTS		

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2023-2024

Criteria: From Check Date: 11/01/2023 To: 11/30/2023 Voucher: ALL
 Report Sort: FUND From Fund: 100 To: 900 Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
230 - MISC GRANTS		
0	UMPQUA BANK-CC	\$236.64
		<hr/>
		Total for 230 - MISC GRANTS
		\$236.64
250 - FOOD SERVICES		
0	ESS WEST LLC	\$139.22
0	GOODY MAN DISTRIBUTING INC	\$499.16
61066	MARLIN BRETOWER	\$760.00
0	SPRING VALLEY DAIRY INC	\$1,291.54
61071	SYSCO FOOD SERVICES	\$5,402.48
61087	SYSCO FOOD SERVICES	\$3,025.03
61101	SYSCO FOOD SERVICES	\$2,555.93
61117	SYSCO FOOD SERVICES	\$2,234.17
61073	YAMHILL COUNTY PUBLIC HEALTH	\$558.00
		<hr/>
		Total for 250 - FOOD SERVICES
		\$16,465.53
261 - TAP GRANT ODE		
61100	R&C MANAGEMENT GROUP LLC	\$8,750.00
61115	R&C MANAGEMENT GROUP LLC	\$3,750.00
		<hr/>
		Total for 261 - TAP GRANT ODE
		\$12,500.00
265 - UNEMPL/RETIREE RESERVE		
0	OREGON EMPLOYMENT TAX	\$401.31
		<hr/>
		Total for 265 - UNEMPL/RETIREE RESERVE
		\$401.31
280 - STUDENT BODY FUNDS		
0	AMAZON CAPITAL SERVICES	\$161.47
0	UMPQUA BANK-CC	\$351.95
		<hr/>
		Total for 280 - STUDENT BODY FUNDS
		\$513.42
282 - YCIS STUDENT BODY		
3526	DORMERS SCREENPRINTING	\$680.00

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2023-2024

Criteria: From Check Date: 11/01/2023 To: 11/30/2023 Voucher: ALL
 Report Sort: FUND From Fund: 100 To: 900 Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
282 - YCIS STUDENT BODY		
0	HUXMAN, MEGAN L	\$173.71
3527	Y C S D	\$216.34
3525	YC INTERMEDIATE SCHOOL	\$200.00
	Total for 282 - YCIS STUDENT BODY	<u>\$1,270.05</u>
283 - YCHS STUDENT BODY		
0	AMAZON CAPITAL SERVICES	\$17.99
20746	COASTAL RANGE LEAGUE	\$345.00
0	ERIN KUTTER	\$345.50
0	HUDL	\$900.00
0	MANRIQUEZ, JOCIANA L	\$621.49
0	MCGHEHEY, TRACIE S	\$128.26
20748	OASC	\$800.00
20747	ROGUE FITNESS	\$940.60
50001692	YAMHILL CARLTON SD	\$5,646.82
	Total for 283 - YCHS STUDENT BODY	<u>\$9,745.66</u>
300 - DEBT SERVICE FUNDS		
61089	US BANK ST PAUL	\$228,072.80
	Total for 300 - DEBT SERVICE FUNDS	<u>\$228,072.80</u>
785 - LAUGHLIN SCHOLARSHIP FUND		
61080	LINFIELD UNIVERSITY	\$1,000.00
61114	PACIFIC UNIVERSITY	\$1,000.00
	Total for 785 - LAUGHLIN SCHOLARSHIP FUND	<u>\$2,000.00</u>
	Grand Total:	<u><u>\$518,332.27</u></u>

End of Report

Yamhill-Carlton School District No. 1

Expenditure Summary Report

Fiscal Year: 2023-2024

Criteria: Report Sort: Fund

From Date: 11/01/2023

To Date: 11/30/2023

Fund: 100	GENERAL FUND					
Remit Name		Check#	FUND	FUNCTION	OBJECT	Amount
<hr/>						
UMPQUA BANK-CC						
		0	GENERAL FUND	BOARD OF EDUCATION SERVICES	CONSUMABLE SUPPLIES & MATERIALS	\$59.61
		0	GENERAL FUND	ELEMENTARY PROGRAMS	INSTR, PROF & TECH SRVS	\$33.00
		0	GENERAL FUND	EXECUTIVE ADMINISTRATION SERVICES	CONSUMABLE SUPPLIES & MATERIALS	\$145.25
		0	GENERAL FUND	HIGH SCHOOL-EXTRACURRICULAR	DUES AND FEES	\$371.70
		0	GENERAL FUND	MIDDLE/JUNIOR HIGH SCHOOL-EXTRACURRICULAR	CONSUMABLE SUPPLIES & MATERIALS	\$115.00
		0	GENERAL FUND	OFFICE OF THE PRINCIPAL	CONSUMABLE SUPPLIES & MATERIALS	\$95.87
		0	GENERAL FUND	OPERATION & MAINTENANCE - PLANT SERVICES	CONSUMABLE SUPPLIES & MATERIALS	\$61.72
		0	GENERAL FUND	OPERATION & MAINTENANCE - PLANT SERVICES	REPAIRS & MAINTENANCE SERVICES	\$99.80
		0	GENERAL FUND	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	INSTR, PROF & TECH SRVS	\$33.00
				Total for UMPQUA BANK-CC		\$1,014.95
				Total for GENERAL FUND		\$1,014.95

Fund: 230	MISC GRANTS					
Remit Name		Check#	FUND	FUNCTION	OBJECT	Amount
<hr/>						
UMPQUA BANK-CC						
		0	MISC GRANTS	HIGH SCHOOL PROGRAMS	TRAVEL, OUT OF DISTRICT	\$236.64
				Total for MISC GRANTS		\$236.64

Fund: 280	STUDENT BODY FUNDS					
Remit Name		Check#	FUND	FUNCTION	OBJECT	Amount
<hr/>						
UMPQUA BANK-CC						
		0	STUDENT BODY FUNDS	UNDESIGNATED	ACCOUNTS RECEIVABLE	\$351.95
				Total for STUDENT BODY FUNDS		\$351.95

Yamhill-Carlton School District No. 1

Expenditure Summary Report

Fiscal Year: 2023-2024

Criteria: Report Sort: Fund

From Date: 11/01/2023

To Date: 11/30/2023

Grand Total: \$1,603.54

Recap for FUND for GENERAL FUND		
100	GENERAL FUND	\$1,014.95
230	MISC GRANTS	\$236.64
280	STUDENT BODY FUNDS	\$351.95

End of Report



2023-2024 Superintendent Evaluation Timeline

Date	ACTION
Open Session December 14th	Approve superintendent evaluation process, timeline, and tool for 2023-24 school year.
January 12th	Board individual evaluations of the superintendent due to the board secretary or OSBA consultant. <i>Board secretary/OSBA consultant will compile the results (i.e., all board ratings and comments); which will then be provided to the board when they are discussing their own individual evaluations of the superintendent and developing the summative evaluation report.</i>
Executive Session <i>unless otherwise requested by the superintendent to be done in open session ORS 192.660(2)(i).</i> February 8th	<ol style="list-style-type: none">1. Superintendent presents their self-eval and/or artifacts of evidence of performance to the board.2. Superintendent exits3. Board discusses their own individual evaluations <i>(i.e., the compiled results of their own direct experience/observation of the superintendent's performance of standards and superintendent goals, if applicable). During this time, the board will also take into consideration the superintendent's self-evaluation/artifacts of evidence to develop the board's written summative evaluation report. (Speak with one voice)</i> <i>Optional: OSBA can help facilitate the summative evaluation discussion with the board to help compile board member ratings into one unified rating. (Speak with one voice)</i>
March 7th	Board chair presents a draft of the summative evaluation report to the superintendent. <i>Typically, at least 3-5 business days for superintendent to review.</i>
Executive Session <i>unless otherwise requested by the superintendent to be done in open session ORS 192.660(2)(i).</i> March 14th	Executive session for the superintendent to ask any clarifying questions of the report, superintendent exits, board discusses, makes any changes, if necessary, comes out of executive session and votes in open session to approve the summative evaluation. <i>A copy of the final written summative evaluation form is placed in the superintendent's personal folder.</i>

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023



12700 SW 72nd Ave.
Tigard, OR 97223

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2023

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

BOARD OF DIRECTORS

BOARD OF DIRECTORS

TERM EXPIRES

Jami Eglund, Vice Chair

June 30, 2025

Erin Galyean

June 30, 2023

Susan FitzGerald, Chair

June 30, 2023

JaJetta Dumdi

June 30, 2025

Ken Watson

June 30, 2025

All board members will receive mail at the following address:

120 N. Larch Place
Yamhill, OR 97148
(503) 852-6980

ADMINISTRATION

Clint Raever, Superintendent
Tami Zigler, Business Manager

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

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YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

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November 16, 2023

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Yamhill Carlton School District No. 1
Yamhill County, Oregon

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yamhill Carlton School District No. 1, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Modified
Each Major Fund	Modified
Aggregate Remaining Fund Information	Unmodified

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Yamhill Carlton School District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the aggregate remaining fund information of Yamhill Carlton School District No. 1, as of June 30, 2023, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Yamhill Carlton School District No. 1 to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter giving rise to the Qualified Opinions

The District is required by Governmental Accounting Standards Board (GASB) Statement No. 96 – *Subscription-Based Information Technology Arrangements* to record these arrangements as capital assets and long term debt in the government wide financial statements. In the fund financial statements, they are required to be recorded as debt service payments. As of June 30, 2023 the District did not implement this standard as required by GASB Statement No. 96. The amount by which this departure would affect the net position, assets, liabilities, and expenditures of the governmental activities and each major fund is not reasonably determinable.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Yamhill Carlton School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Yamhill Carlton School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Yamhill Carlton School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CRF) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the listing of board members containing their term expiration dates, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exist between the other information and the basic financials statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we

conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2023 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 16, 2023 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



TARA M KAMP, CPA
PAULY, ROGERS AND CO., P.C.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

As management of Yamhill–Carlton School District No. 1 (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023.

FINANCIAL HIGHLIGHTS

- In the government-wide financial statements, the assets and deferred outflows of the District exceeded its liabilities and deferred inflows at June 30, 2023 by \$9,351,660.
- The District's total net position increased by \$3,309,046 for the year ended June 30, 2023.
- As of June 30, 2023, the District's governmental funds reported combined ending fund balances of \$5,075,841, an increase of \$1,538,229 in comparison with the prior year, primarily due staffing challenges, beginning fund balances from FY21-22 and to an increase in ADMw, which resulted in more funding from the State School Fund. The ending fund balance includes \$2,099,970 which is non-spendable or reserved for specific programs. \$2,975,871 constitutes unassigned ending fund balance which is available for spending at the District's discretion subject to board policy.
- At June 30, 2023, the General Fund balance was \$2,979,669 or 23.71% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains supplementary information in addition to the basic financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. These statements include:

The *Statement of Net Position* presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

In the government-wide financial statements, the District's activities are shown in one category:

Governmental activities. The District's basic functions are shown here, such as regular and special education, child nutrition services, transportation, administration, and facilities acquisition and

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

construction. These activities are primarily financed through property taxes, Oregon's State School Fund, and other intergovernmental revenues.

The government-wide financial statements can be found on pages 5 and 6 of this report.

Fund financial statements. The *fund financial statements* provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are reported as governmental funds.

Governmental funds. The *governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of available resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental *funds* with similar information presented for *governmental activities* in the government-wide statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are reconciled to the government-wide Statements of Net Position and Activities.

The basic governmental fund financial statements can be found on pages 7 - 10 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 13 - 38 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* concerning the PERS schedules detailing ten years of pension (assets)/liabilities and pension contributions. With the addition of GASB 73 and GASB 75, implemented in fiscal year ending June 30, 2018, the schedule of changes in other post-employment benefits (OPEB) liability is presented. This requirement is to show information for ten years, however until a full year trend has been compiled the information is presented for which the requirement is available. Along with this information is the budget to actual presentations for required major funds. Required supplementary information can be found on page 39 - 42 of this report.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

Supplementary Information presented on pages 43 - 45, includes budgetary comparison for nonmajor and other funds. *Other information* includes continuing disclosures information and other financial schedules. Other information can be found on pages 46 - 56.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, net position, over time, may serve as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows exceeded liabilities and deferred inflows by \$9,351,660 as of June 30, 2023.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1			
NET POSITION			
	<u>Governmental Activities</u>		Increase
	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>(Decrease)</u>
ASSETS			
Current and Other Assets	\$ 6,065,812	\$ 4,559,284	\$ 1,506,528
Capital Assets	<u>30,350,293</u>	<u>29,923,441</u>	<u>426,852</u>
Total Assets	<u>36,416,105</u>	<u>34,482,725</u>	<u>1,933,380</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension-Related Deferrals	1,423,389	961,819	461,570
Total OPEB Related Deferred Outflows	<u>104,660</u>	<u>114,079</u>	<u>(9,419)</u>
Total deferred Outflows of Resources	<u>1,528,049</u>	<u>1,075,898</u>	<u>452,151</u>
LIABILITIES			
Current Liabilities	4,468,810	3,698,612	770,198
Long-Term Obligations	<u>21,772,928</u>	<u>22,771,684</u>	<u>(998,756)</u>
Total Liabilities	<u>26,241,738</u>	<u>26,470,296</u>	<u>(228,558)</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Leased Assets	43,030	62,186	(19,156)
Net Pension-Related Deferrals	2,103,980	2,796,130	(692,150)
Total OPEB Related Deferred Inflows	<u>203,746</u>	<u>187,397</u>	<u>16,349</u>
Total deferred Inflows	<u>2,350,756</u>	<u>3,045,713</u>	<u>(694,957)</u>
NET POSITION			
Net Investment in Capital Assets	14,286,768	12,439,293	1,847,475
Restricted	947,687	835,564	112,123
Unrestricted	<u>(5,882,795)</u>	<u>(7,232,243)</u>	<u>1,349,448</u>
Total Net Position	\$ 9,351,660	\$ 6,042,614	\$ 3,309,046
Prior Period Adjusted	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Position, restated	<u>\$ 9,351,660</u>	<u>\$ 6,042,614</u>	<u>\$ 3,309,046</u>

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

Capital assets, which consist of the District's land, buildings, building improvements, vehicles, and equipment, represent about 83.34% of total assets. The remaining assets consist mainly of investments, cash, prepaid pension costs, and grants and property taxes receivable.

The District's long-term liability, representing about 82.97% of the District's total liabilities, is for the repayment of general obligation and limited tax pension obligation bonds. Current liabilities, which make up about 17.03% of the District's total liabilities, consist principally of payables on accounts, interest and salaries and benefits.

A portion of the District's net position reflect its investment in capital assets (e.g. land, buildings, and equipment), less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students and other District residents; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debit, it should be noted that the resources needed to repay this debt must be provided from other sources (generally property taxes), since the capital assets themselves cannot be used to liquidate these liabilities.

Governmental activities. During the current fiscal year, the District's net position increased by \$3,309,046. The key elements of the change in the District's net position for the years ended June 30, 2023 and June 30, 2022 are as follows:

- \$1,538,229 net change in fund balances across all funds.
- \$992,735 in repayment of bond principals and capital leases, which reduces long-term liabilities.
- \$426,852 in fixed asset additions.
- \$307,516 in interest on long-term debt.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

YAMHILL CARLTON SCHOOL DISTRICT NO. 1			
CHANGES IN NET POSITION			
Year Ended June 30, 2023			
	Governmental Activities		Increase
	June 30, 2023	June 30, 2022	(Decrease)
REVENUES			
Program Revenues			
Charges for Services	\$ 656,620	\$ 244,043	\$ 412,577
Operating Grants and Contributions	3,615,818	2,756,198	859,620
Capital Grants and Contributions	0	0	0
General Revenues			
Property Taxes Levied for:			
General Purposes	4,073,269	3,772,885	300,384
Debt Service	972,252	947,126	25,126
State Sources	8,279,064	7,127,122	1,151,942
Other Local Sources	1,546,198	1,197,086	349,112
Intermediate Sources	379,035	166,694	212,341
Federal, Unrestricted	0	0	0
Miscellaneous	80,971	102,512	(21,541)
Earnings on Investments	170,939	22,781	148,158
Total Revenues	19,774,166	16,336,447	3,437,719
EXPENSES			
Instruction	8,917,513	7,636,423	1,281,090
Support services	5,955,433	5,419,010	536,423
Enterprise and community services	403,055	354,636	48,419
Interest on long-term debt	1,189,119	1,433,605	(244,486)
Total expenses	16,465,120	14,843,674	1,621,446
Change in Net Position	3,309,046	1,492,773	1,816,273
Net Position, Beginning as restated	6,042,614	4,549,841	1,492,773
Net Position, Adjustment	0	0	0
Net Position, Ending	<u>\$ 9,351,660</u>	<u>\$ 6,042,614</u>	<u>\$ 3,309,046</u>

FUND FINANCIAL ANALYSIS

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. For more information on the details behind each fund balance category see Note 1 beginning on page 13 of this report.

At June 30, 2023, the District's governmental funds reported combined ending fund balances of \$5,075,841. Of this amount, \$2,099,970 (41.37%) of the ending fund balances constitutes nonspendable or restricted

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

ending fund balance, which are amounts that are either not expendable (such as inventory or prepaid expenses) or are legally restricted by outside parties for a specific purpose (such as bonded debt). The remaining \$2,975,871 (58.63%) of the ending fund balances is unassigned and available for spending at the District's discretion.

General Fund. The General Fund is the chief operating fund of the District. As of June 30, 2023 the unassigned fund balance was \$2,975,871 and the nonspendable or restricted ending fund balance was \$3,798 for a total of \$2,979,669. As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. The fund balance represents about 23.71% of total General Fund expenditures. The total fund balance increased by \$750,488 as compared to prior year's fund balance.

Special Revenue. The Special Revenue Fund accounts for revenue and expenditures of grants restricted for specific educational projects as well as internal funds segregated by the Board for the food service program, student activities, and other activities. Grant revenues are primarily from Federal sources. As of June 30, 2023 the restricted and assigned fund balance was \$503,407, a decrease of \$47,959 from the prior year.

Debt Service. The Debt Service Fund has a total fund balance of \$848,362, all of which is restricted for the payment of debt service.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management’s Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

Capital Assets. The District's investment in capital assets includes land, buildings and building improvements, vehicles and equipment. As of June 30, 2023 the District had invested \$30,350,292 in capital assets, net of depreciation. For more information on capital assets, see Note 4 on page 22 of this report.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1			
CAPITAL ASSETS			
(net of depreciation)			
	<u>Governmental Activities</u>		Increase
	<u>June 30,</u>	<u>Restated</u>	
	<u>2023</u>	<u>June 30,</u>	<u>(Decrease)</u>
		<u>2022</u>	
Land	\$ 5,514,354	\$ 5,514,354	\$ 0
Construction in Progress	0	(178,174)	(178,174)
Building and Equipment, net of depreciation	<u>24,835,939</u>	<u>24,230,913</u>	<u>605,026</u>
Total Capital Assets, net of depreciation	<u>\$ 30,350,293</u>	<u>\$ 29,923,441</u>	<u>\$ 426,852</u>

Long-Term Debt. At the end of the current fiscal year, the District had \$21,772,928 in outstanding debt. This is a decrease of \$998,756 from prior year, due to the continued pay down of outstanding obligations. Refer to Note 5 on pages 22 and 23 of this report for detailed information.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

Oregon’s State School Fund (SSF), is the major economic factor in the District’s financial planning. The State School Fund provided 92.40% of the District’s General Fund resources for fiscal year ending June 30, 2023. For the 2021-23 biennium the Oregon Legislature passed a budget of \$9.296 billion for the State School Fund. The statewide Average Daily Membership weighted (ADMw) has decreased by an estimate of 12,000 from February 2022 to May 2023. The long term impact of COVID-19 still remains a concern as we head into a new biennium.

The Oregon Department of Education created a new guidance for aligning for Student Success: Integrated Guidance for Six ODE Initiatives, which brings six programs together operationally, to create significant opportunities to improve outcomes and learning conditions for students and educators. The six programs are: High School Success, Student Investment Account (SIA), Continuous Improvement Planning, Career and Technical Education, Every Day Matters, and Early Indicator and Intervention Systems. The common goals are well-rounded education, equity advanced, engaged community and strengthened systems and capacity. The Districts efforts during the planning of this application with community engagement, including students and staff, provided the direction for the spending on these initiatives.

Personnel expenses make up 72.64% of the program costs for the instruction, support and administrative functions of the General Fund and 69.25% of the Special Revenue Fund.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

The Classified negotiation agreement was settled in August 2022 for fiscal years 2022-2023, 2023-2024 and 2024-2025. This resulted in an 8% salary increase with no step for 2022-2023, 4% increase in 2023-2024 and a 2% increase in 2024-2025. There was also a bilingual stipend and career employee recognition for 20+ year employees added to the salary schedule. The Licensed negotiation agreement was settled in April 2023 for fiscal years 2022-2023, 2023-2024 and 2024-2025. This resulted in a 6.8% salary increase for 2022-2023, a 2% increase with an additional 2% increase at the beginning of 2nd semester for 2023-2024, and a 2% increase with an additional 2% increase at the beginning of 2nd semester for 2024-2025. The District contribution towards medical, dental and vision premiums increased to \$1,485 in 2022-2023, \$1,520 in 2023-2024 and \$1,555 in 2024-2025 for all bargaining groups.

These escalating costs continue to be one of the most pressing concerns for the District in the attempt to balance student needs with the provision of a realistic compensation package for staff. The District continues to work with state groups on advocating for schools and the need for current service level funding for the next biennium. ESSER funds granted by the Federal Government will expire in 2024. These funds have been used to help with the impacts of the COVID-19 pandemic, including social and emotional learning tools for students.

Facilities repair is one of the major concerns of the District. The District engaged an independent contractor to create a Long Range Facility Plan with the help of staff and community members.

The District's Budget Committee and School Board have considered all these factors while preparing the 2023-2024 budget.

Requests for Information

This financial report is designed to present the user (citizens, taxpayers, investors and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. Questions concerning any of the information provided in this report or requests for additional information, contact the Business Office, Yamhill-Carlton School District, 120 N. Larch Pl., Yamhill, Oregon 97148.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

STATEMENT OF NET POSITION
 June 30, 2023

ASSETS	
Cash and Cash Equivalents	\$ 4,606,611
Property Taxes Receivable	224,558
Accounts Receivable	1,166,151
Leases Receivable	43,591
Prepays	3,798
Supply Inventory	21,103
Capital Assets - Nondepreciable	5,514,354
Capital Assets - Depreciable, Net of Depreciation	<u>24,835,939</u>
Total Assets	<u>36,416,105</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension-Related Deferrals	1,423,389
OPEB Related Deferred Outflows	<u>104,660</u>
Total deferred Outflows of Resources	<u>1,528,049</u>
LIABILITIES:	
Accounts Payable	235,854
Interest Payable	209,686
Payroll Liabilities	495,427
Accrued Compensated Absences	7,328
Unearned Revenue	16,741
Noncurrent Liabilities	
Proportionate Share of Net Pension Liability	2,818,807
Total OPEB Liability	684,967
Due within one year	1,624,898
Due in more than one year	<u>20,148,030</u>
Total Liabilities	<u>26,241,738</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Leased Assets	43,030
Pension-Related Deferrals	2,103,980
OPEB Related Deferred Inflows	<u>203,746</u>
Total deferred Inflows	<u>2,350,756</u>
NET POSITION:	
Net Investment in Capital Assets	14,286,768
Restricted for:	
Debt Service	848,362
Food Service	25,750
Unemployment Retiree Reserve	73,575
Unrestricted	<u>(5,882,795)</u>
Total Net Position	<u>\$ 9,351,660</u>

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Instruction	\$ 8,917,513	\$ 221,912	\$ 3,434,988	\$ (5,260,613)
Support Services	5,955,433	434,708	-	(5,520,725)
Community Services	403,055	-	180,830	(222,225)
Interest on Long-Term Debt	1,189,119	-	-	(1,189,119)
Total Governmental Activities	<u>\$ 16,465,120</u>	<u>\$ 656,620</u>	<u>\$ 3,615,818</u>	<u>(12,192,682)</u>
General Revenues				
Taxes:				
				4,073,269
				972,252
				8,279,064
Income Not Restricted to Specific Programs				
				1,546,198
				379,035
				80,971
				170,939
				<u>15,501,728</u>
				3,309,046
				<u>6,042,614</u>
				<u>\$ 9,351,660</u>

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2023

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
ASSETS:					
Cash and Investments	\$ 3,042,737	\$ -	\$ 826,837	\$ 737,037	\$ 4,606,611
Property Taxes Receivable	174,340	-	50,218	-	224,558
Accounts Receivable	287,657	856,006	15,683	6,805	1,166,151
Interfund Receivable	325,760	-	-	-	325,760
Leases Receivable	-	-	-	43,591	43,591
Prepays	3,798	-	-	-	3,798
Inventory	-	21,103	-	-	21,103
	<u>-</u>	<u>21,103</u>	<u>-</u>	<u>-</u>	<u>21,103</u>
Total Assets	<u>\$ 3,834,292</u>	<u>\$ 877,109</u>	<u>\$ 892,738</u>	<u>\$ 787,433</u>	<u>\$ 6,391,572</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 213,356	\$ 22,498	\$ -	\$ -	\$ 235,854
Payroll Liabilities	486,724	8,703	-	-	495,427
Interfund Payable	-	325,760	-	-	325,760
Unearned Revenue	-	16,741	-	-	16,741
	<u>-</u>	<u>16,741</u>	<u>-</u>	<u>-</u>	<u>16,741</u>
Total Liabilities	<u>700,080</u>	<u>373,702</u>	<u>-</u>	<u>-</u>	<u>1,073,782</u>
Deferred Inflows:					
Unavailable Revenue - Leases	-	-	-	43,030	43,030
Unavailable Property Taxes	154,543	-	44,376	-	198,919
	<u>154,543</u>	<u>-</u>	<u>44,376</u>	<u>43,030</u>	<u>241,949</u>
Total Deferred Inflows	<u>154,543</u>	<u>-</u>	<u>44,376</u>	<u>43,030</u>	<u>241,949</u>
Fund Balances:					
Non-spendable	3,798	21,103	-	-	24,901
Restricted for:					
Capital Projects	-	-	-	744,403	744,403
Debt Service	-	-	848,362	-	848,362
Food Service	-	25,750	-	-	25,750
Unemployment Retiree Reserve	-	73,575	-	-	73,575
Assigned:					
Student Body	-	323,623	-	-	323,623
Other	-	59,356	-	-	59,356
Unassigned	2,975,871	-	-	-	2,975,871
	<u>2,975,871</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,975,871</u>
Total Fund Balances	<u>2,979,669</u>	<u>503,407</u>	<u>848,362</u>	<u>744,403</u>	<u>5,075,841</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 3,834,292</u>	<u>\$ 877,109</u>	<u>\$ 892,738</u>	<u>\$ 787,433</u>	<u>\$ 6,391,572</u>

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2023

Total Fund Balances - Governmental Funds \$ 5,075,841

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the District as a whole.

Net Capital Assets 30,350,293

Accrued interest payable is not included as a liability in the governmental funds. (209,686)

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position.

Long term Liabilities

General Obligation Bonds Payable	\$	(11,555,000)	
Leases		(37,024)	
Full Faith & Credit		(3,030,000)	
Limited Tax PERS Bond		(4,965,000)	
QZAB and Note		(141,428)	
Accrued Compensated Absences		<u>(7,328)</u>	(19,735,780)

The Net Pension Asset (Liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries. (2,818,807)

The Total OPEB Liability is liability related to the other post employment benefits for health insurance premiums. (684,967)

Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.

Pension deferred inflows		(2,103,980)	
Pension deferred outflows		1,423,389	
Total OPEB deferred inflows		(203,746)	
Total OPEB deferred outflows		104,660	

The unamortized portion of bond premium revenue is not available to pay for current period revenues, and therefore is not reported in the governmental funds. (2,044,476)

Unearned revenue related to property taxes 198,919

Net Position \$ 9,351,660

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
REVENUES:					
Taxes	\$ 4,073,269	\$ -	\$ 972,252	\$ 229,476	\$ 5,274,997
State and Local Sources	8,408,281	1,592,624	26,532	1,115,772	11,143,209
Federal Sources	-	1,066,518	-	-	1,066,518
Charges for Services	296,751	104,382	1,296,560	18,858	1,716,551
Interest	162,286	76	7,936	641	170,939
Contributions and Donations	-	17,343	-	1,102	18,445
Other	379,035	1,989	-	-	381,024
Total Revenues	13,319,622	2,782,932	2,303,280	1,365,849	19,771,683
EXPENDITURES:					
Current:					
Instruction	6,769,300	1,714,706	-	-	8,484,006
Support Services	4,966,552	698,298	-	18,565	5,683,415
Community Services	-	383,462	-	-	383,462
Facilities Acquisition and Construction	-	-	-	49,879	49,879
Debt Service	-	-	2,376,734	-	2,376,734
Capital Outlay	89,665	89,425	-	1,076,868	1,255,958
Total Expenditures	11,825,517	2,885,891	2,376,734	1,145,312	18,233,454
Excess of Revenues Over, (Under) Expenditures	1,494,105	(102,959)	(73,454)	220,537	1,538,229
OTHER FINANCING SOURCES (USES)					
Transfers In	-	65,692	238,617	450,000	754,309
Transfers Out	(743,617)	(10,692)	-	-	(754,309)
Total Other Financing Sources (Uses)	(743,617)	55,000	238,617	450,000	-
Net Change in Fund Balance	750,488	(47,959)	165,163	670,537	1,538,229
Beginning Fund Balance	2,229,181	551,366	683,199	73,866	3,537,612
Ending Fund Balance	<u>\$ 2,979,669</u>	<u>\$ 503,407</u>	<u>\$ 848,362</u>	<u>\$ 744,403</u>	<u>\$ 5,075,841</u>

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended June 30, 2023

Total Net Changes in Fund Balances - Governmental Funds \$ 1,538,229

Repayment of bond principal, capital leases and vested compensated absences is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Additions to bond principal, capital leases and vested compensated absences is an expense for the Statement of Net Position but not the governmental funds.

GO Bonds	\$	490,000	
Leases		18,386	
Bond Premium		100,271	
Limited Tax PERS Bonds		248,670	
Accrued Vacation Payable		(6,021)	
QZAB Payments		<u>141,429</u>	
			992,735

Fixed asset additions are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital assets additions exceeds depreciation.

Capital Asset Additions			1,260,905
Depreciation Expense			(834,053)

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. 307,516

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds as follows:

Unavailable property taxes recognized on a full accrual basis 2,483

The Pension Expense represents the changes in Net Pension Asset (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits. 26,643

The expense related to OPEB liability represents the net changes in the liability balance from year to year and is not recorded in the governmental funds. 14,588

Change in Net Position of Governmental Activities \$ 3,309,046

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUND
June 30, 2023

	<u>LAUGHLIN SCHOLARSHIP FUND</u>
ASSETS:	
Cash and Investments	\$ <u>54,257</u>
Total Assets	\$ <u><u>54,257</u></u>
LIABILITIES, AND FUND BALANCES:	
Liabilities:	
Accounts Payable	\$ <u>-</u>
Total Liabilities	<u>-</u>
NET POSITION:	
Non-spendable	
Restricted	<u>54,257</u>
Total Net Position	\$ <u><u>54,257</u></u>

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUND
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	<u>LAUGHLIN SCHOLARSHIP FUND</u>
ADDITIONS:	
From Local Sources	<u>\$ 2,429</u>
Total Revenues	<u>2,429</u>
DEDUCTIONS:	
Instruction	<u>-</u>
Total Expenditures	<u>-</u>
Net Change in Net Position	2,429
Prior Period Adjustment	-
Net Position - Beginning	<u>51,828</u>
Net Position - Ending	<u><u>\$ 54,257</u></u>

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The district's significant accounting policies are described below.

REPORTING ENTITY

Yamhill Carlton School District No. 1 (the District) is a municipal corporation governed by a separately elected five-member board authorized to transact all business on the District's behalf. The District is a primary government exercising financial accountability for all public education within its boundaries. The Board approves administrative officials. The daily functioning is under supervision of the Superintendent. As required by generally accepted accounting principles, all activities have been included in the basic financial statements.

The financial statements include all funds and account groups. The District is not financially accountable for any other governmental entity. Financial accountability is determined in accordance with criteria set forth in GAAP and Governmental Accounting Standards Board (GASB) Statement No. 61. Financial accountability is based primarily on the authority to appoint a voting majority of an organization's governing board, ability to impose its will on that organization, the potential for that organization to provide specific financial benefits or impose specific financial burdens and that organization's fiscal dependency. There are no component units.

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the non-fiduciary activities. The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Under terms of grant agreements, certain programs are funded by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are restricted and unrestricted resources available to finance the program. It is policy to first apply cost reimbursement grant resources to such programs and then general revenues. In the process of aggregating data for the Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables were eliminated to minimize the "grossing up" effect on assets and liabilities. Neither fiduciary funds nor component units that are fiduciary in nature are included.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from general revenues. Program revenues include 1) charges to customers who purchase or use goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

All direct expenses by function are reported in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS) (CONTINUED)

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

FUND FINANCIAL STATEMENTS

The accounts are organized and operated on the basis of funds. A fund is a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, interfund transactions, and certain compensated absences and claims and judgments which are recognized as expenditures because they will be liquidated with expendable financial resources.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The following major governmental funds are reported:

GENERAL FUND

This fund accounts for all financial resources and expenditures except those required to be accounted for in another fund. The principal revenue sources are property taxes and an apportionment from the State of Oregon School Support Fund.

SPECIAL REVENUE FUND

This fund consists of all special revenue funds established to account for revenues and expenditures related to grants, student activities and other special revenues.

DEBT SERVICE FUND

This fund accounts for the property tax revenues related to debt service and makes the debt service payments on the general obligation bonds.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL PROJECTS FUND

This fund accounts for activities related to the acquisition, construction, repairing and equipping of facilities. Principal revenue sources are proceeds from the sale of bonds and construction excise tax.

FIDUCIARY FUND – NON-MAJOR

LAUGHLIN SCHOLARSHIP FUND

This fund accounts for donations received from the Laughlin family. The funds are disbursed to award recipients chosen annually by the Laughlin family.

BUDGETS

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles except that property taxes received after year-end are not considered budgetary resources in the funds, inventory is expensed when purchased, capital outlay is reported as an expenditure rather than capitalized, depreciation and amortization are not recorded and debt, vacation pay, and Other Post-Employment Benefits (OPEB) obligations are expensed when paid instead of when incurred.

The budget process begins early in each fiscal year with the establishment of the budget committee. Recommendations are developed through early spring with the budget committee approving the budget in late spring. Public notices of the budget hearing are generally published in spring with a public hearing being held approximately three weeks later. The Board may amend the budget prior to adoption. However, budgeted expenditures for each fund may not be increased by more than ten percent without re-publication. The budget is then adopted, appropriations are made, and the tax levy declared no later than June 30th.

Expenditure budgets are appropriated at the following levels for each fund: Instruction, Support Services, Enterprise & Community Services, Other Uses - Debt Service and Interfund Transfers, and Operating Contingency.

Expenditures cannot legally exceed the adopted appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Board approves them due to unforeseen circumstances which could not be determined at the time the budget was adopted.

Budget amounts shown in the basic financial statements reflect the original budgeted appropriation amounts. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2023, except for the following: Special Revenue Funds - Transfers Out in the amount of \$10,692, and Capital Projects Fund - Support Services in the amount of \$565.

PROPERTY TAXES RECEIVABLE

Real and personal property taxes are attached as an enforceable lien on property as of January 1. All taxes levied as of the lien date and are payable in three installments on November 15, February 15, and May 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH AND CASH EQUIVALENTS

The cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based up on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market–corroborated inputs)

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund’s own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

ACCOUNTS AND OTHER RECEIVABLES

Accounts and other receivables are comprised primarily of State School support and claims for reimbursement of costs under various federal and state grants. No allowance for uncollectible accounts has been recorded because all receivables are considered by management to be collectible.

GRANTS

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures are recorded as unearned revenue on the statement of net position and the balance sheet.

SUPPLY INVENTORIES

School food and other cafeteria supplies are stated at average invoice cost. Commodities purchased from the United States Department of Agriculture in the Food Service Fund are included in inventories at USDA wholesale value. Supplies are accounted for based on the purchase method. Donated commodities consumed

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

during the year are reported as revenues and expenditures. The amount of unused donated commodities at balance sheet date is considered immaterial by management for reporting purposes.

CAPITAL ASSETS

Capital assets include land, buildings & improvements, and vehicles & equipment, and are recorded at original cost or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Interest incurred during construction is not capitalized. The cost of routine maintenance and repairs that do not add to the value of the assets or materially extend asset lives are charged to expenditures as incurred and not capitalized. Capital assets were depreciated, in prior years, using the straight-line method over the following useful lives:

Building and Improvements	20 to 50 years
Land Improvements	15 to 25 years
Equipment	5 to 20 years
Vehicles	10 years

In the government fund financial statements, capital assets are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Accordingly, capital assets are not capitalized and related depreciation is not reported in the governmental fund financial statements.

COMPENSATED ABSENCES

The liability for accrued vacation benefits reported in the government-wide statements consists of unpaid, accumulated annual vacation, the rate at which vacation is earned is determined by the employee's length of employment. The early retirement liability has been calculated using the accrual method for benefit amounts due to former employees who currently are receiving early-retirement benefits. Early retirement benefits are available to a limited number of employees each year.

All payables and accrued liabilities are reported on the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full form. Current financial resources are reported as obligation of the funds.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues, expense/expenditures during the reporting period. Actual results could differ from those estimates.

LONG-TERM OBLIGATIONS

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

LEASE ASSETS

Lease assets are assets which the government leases for a term of more than one year. The value of leases is determined by the net present value of the leases at the government's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

LEASE PAYABLE

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

RETIREMENT PLANS

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value in accordance with GASB Statements 68, 71, 73 and 75.

PERS

Substantially all employees participate in the Public Employees Retirement System (PERS). Contributions to PERS are made on a current basis as required by the plan and are charged to expenditures as funded.

EARLY RETIREMENT

Certificated employees who have reached age 55 or hired before July 1, 2005, the last 10 years of which have been in the District, are eligible for early retirement benefits which are funded and charged to expenditures as payments become due to early retirees.

NET POSITION

Net position comprises the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

provisions or enabling legislation. There are assets restricted for capital projects, debt service, food service and unemployment retiree reserve.

Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

FUND BALANCE

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five classifications – nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaids.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The District has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net positions that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District's deferred outflows are clearly labeled on the face of the financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District's deferred inflows are clearly labeled on the face of the financial statements.

2. CASH AND INVESTMENTS

DEPOSITS

Deposits with financial institutions are comprised of bank demand deposits. The total bank balance per the bank statements is \$328,207, all of which is covered by federal depository insurance. The remainder is covered by the collateral held in a multiple financial institutions collateral pool administered by the Oregon State Treasurer. The insurance and collateral requirements for deposits are established by banking regulations and Oregon law. State statutes (ORS 295.002) allow public officials to deposit public funds in one or more depositories currently qualified pursuant to ORS 295.001 to 295.108. As long as the bank depository has entered into an agreement (ORS 295.008(2)(b)) and has deposited securities pursuant to state statutes (ORS 295.015(1)), there may be deposits at any one bank depository and its branches, a sum in excess of the amount insured by the Federal Deposit Insurance Corporation.

Cash and Investments at June 30, 2023, (recorded at fair value) consisted of:

Demand Deposits:			
Checking	\$ 230,187	Governmental Funds	\$ 4,606,611
Savings	3,306	Fiduciary Funds	54,257
Certificate of Deposit	53,893		
LGIP	4,373,482		
Total	<u>\$ 4,660,868</u>	Total	<u>\$ 4,660,868</u>

INVESTMENTS

State statutes governing cash management are followed. Statutes authorize investing in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. As of June 30, 2023, the fair value of the position in the LGIP is 99.63% of the value of the pool shares in the Oregon Short Term Fund audited financial statements. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund’s audited financial report. Amounts in the State Treasurer’s Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)
If the link has expired please contact the Oregon Short Term Fund directly.

There were the following investments and maturities at June 30, 2023:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-17	18-59
State Treasurer's Investment Pool	\$ 4,373,482	\$ 4,373,482	\$ -	\$ -
Total	\$ 4,373,482	\$ 4,373,482	\$ -	\$ -

Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. The District does not have a deposit policy for custodial credit risk. As of June 30, 2023, none of the bank balance was exposed to custodial credit risk because it was fully insured.

Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date beyond three months.

Credit Risk – Investments

Oregon Revised Statutes does not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The State Investment Pool is not rated.

Concentration of Credit Risk

At June 30, 2023, 100% of total investments were in the State Treasurer’s Investment Pool. State statutes do not limit the percentage of investments in this instrument.

3. ACCOUNTS/GRANTS RECEIVABLE

Special revenue fund grants receivable are comprised of claims for reimbursement of costs under various federal and state grant programs. Property taxes are levied and become a lien on all taxable property as of July 1. Taxes unpaid and outstanding on May 16 are considered delinquent. No allowance for uncollectible accounts has been recorded because all receivables are considered by management to be collectible.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. CAPITAL ASSETS

Capital assets activity for the year was as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Capital assets not being depreciated:				
Land and Land Improvements	\$ 5,514,354	\$ -	\$ -	\$ 5,514,354
Construction in Progress	178,174	-	(178,174)	-
Total capital assets not being depreciated	5,692,528	-	(178,174)	5,514,354
Capital assets being depreciated:				
Buildings and Improvements	30,515,151	1,262,636	-	31,777,787
Vehicles & Equipment	1,387,689	176,443	-	1,564,132
Leased Machinery & Equipment	73,715	-	-	73,715
Total capital assets being depreciated	31,976,555	1,439,079	-	33,415,634
Less total accumulated depreciation for:				
Buildings and Improvements	(7,267,922)	(728,657)	-	(7,996,579)
Vehicles & Equipment	(459,120)	(86,796)	-	(545,916)
Leased Machinery & Equipment	(18,600)	(18,600)	-	(37,200)
Total accumulated depreciation	(7,745,642)	(834,053)	-	(8,579,695)
Total capital assets being depreciated, net	24,230,913	605,026	-	24,835,939
Total Capital Assets, Net - Restated	\$ 29,923,441			\$ 30,350,293

Depreciation for the year was charged to the following programs:

Instruction	\$ 486,301
Support Services	325,772
Enterprise and Community Services	21,980
	\$ 834,053

5. LEASE RECEIVABLES AND DEFERRED INFLOWS

On 07/01/2021, Yamhill-Carlton Schools, OR entered into a 51 month lease as Lessor for the use of Verizon Cell Tower. An initial lease receivable was recorded in the amount of \$80,376. As of 06/30/2023, the value of the lease receivable is \$43,591. The lessee is required to make monthly fixed payments of \$1,515. The lease has an interest rate of 0.4570%. The value of the deferred inflow of resources as of 06/30/2023 was \$43,030, and Yamhill-Carlton Schools recognized lease revenue of \$18,595 during the fiscal year. The lessee has 8 extension option(s), each for 60 months.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. LEASE RECEIVABLES AND DEFERRED INFLOWS

Governmental Activities

Lease Receivable	July 1, 2022	Additions	Reductions	June 30, 2023
Building				
Verizon Tower Lease	\$ 62,186	\$ -	\$ 18,595	\$ 43,591
Total Lease Receivable	\$ 62,186	\$ -	\$ 18,595	\$ 43,591
Deferred Inflow of Resources				
Building				
Verizon Tower Lease	\$ 62,186	\$ -	\$ 19,156	\$ 43,030
Total Deferred inflow of Resources	\$ 62,186	\$ -	\$ 19,156	\$ 43,030

The deferred inflow is amortized on a straight line basis. Future maturities for the receivables are as follows:

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2024	\$ 19,076	\$ 159	\$ 19,235
2025	19,548	71	19,619
2026	4,967	4	4,971
Total	\$ 43,591	\$ 234	\$ 43,825

6. LONG-TERM DEBT

A summary of debt transactions of the year ended June 30, 2023, including leased equipment reported as debt in accordance with GASB Statement No. 87:

Issue Date	Interest Rates	Issue Amount	Outstanding July 1, 2022	Issued	Matured and Redeemed	Outstanding June 30, 2023	Due Within One Year
Direct Borrowings and Placements							
2007 QZAB	1.49%	\$ 1,000,000	\$ 140,000	\$ -	\$ 70,000	\$ 70,000	\$ 70,000
2009 QZAB	0.00%	1,000,000	142,857	-	71,429	71,428	71,428
2019 FF & C	3-4%	3,030,000	3,030,000	-	-	3,030,000	10,000
Bonds							
2003 PERS UAL	1.50-5.68%	9,421,889	5,213,670	-	248,670	4,965,000	920,000
2016 GO Bond	2-4.25%	14,200,000	12,045,000	-	490,000	11,555,000	535,000
Leases							
Leases	0.46%	73,715	55,410	-	18,386	37,024	18,470
Total Governmental Activities			\$ 20,626,937	\$ -	\$ 898,485	\$ 19,728,452	\$ 1,624,898
Bond Premium			\$ 2,144,747	\$ -	\$ 100,271	\$ 2,044,476	\$ -
Total with premium			\$ 22,771,684	\$ -	\$ 998,756	\$ 21,772,928	\$ 1,624,898

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. LONG-TERM DEBT (CONTINUED)

For further detail on debt service, see the ‘Schedule of Bond and Interest Transactions and Balances’ and ‘Schedule of Future Requirements for Retirement of Long-Term Debt’ in the Other Information section of this report.

Bonds

Fiscal Year Ended	Principal	Interest	Total
2023-24	\$ 1,455,000	\$ 737,522	\$ 2,192,522
2024-25	1,610,000	664,506	2,274,506
2025-26	1,780,000	582,886	2,362,886
2026-27	1,960,000	492,450	2,452,450
2027-28	1,350,000	392,714	1,742,714
2028-33	4,665,000	1,338,200	6,003,200
2033-35	3,700,000	308,200	4,008,200
Total	\$ 16,520,000	\$ 4,516,478	\$ 21,036,478

Direct Borrowings and Placements

Fiscal Year Ended	Principal	Interest	Total
2023-24	\$ 151,429	\$ 121,993	\$ 273,422
2024-25	15,000	120,500	135,500
2025-26	25,000	119,700	144,700
2026-27	10,000	119,000	129,000
2027-28	20,000	118,400	138,400
2028-33	265,000	568,900	833,900
2033-38	670,000	478,000	1,148,000
2038-43	1,275,000	317,100	1,592,100
2043-48	740,000	30,400	770,400
Total	\$ 3,171,428	\$ 1,993,993	\$ 5,165,421

BONDS:

General Obligation Bond 2016: The grant agreement also stipulates events of default under the agreement and remedies of the State in case of a default by the District. The events of default include any false or misleading representations by the District to the State or failure to perform any covenant after notice from the State and a cure period. The remedies include requiring the District to repay grant funds that have been disbursed (including any costs of decreasing the portion of the State's bonds, allocable costs of issuance and legal fees) and allowing the State to intercept State school fund disbursements due to the District to make these payments. If the grant was not received, terminated, or required to be repaid, the District does not expect it would have a material impact on the District's ability to complete the Project, repay the Bonds or to operate the District.

NOTES TO BASIC FINANCIAL STATEMENTS

6. LONG-TERM DEBT (CONTINUED)

Pension Obligation Bond 2003: If an Event of Default occurs and is continuing the Program Trustee may exercise any remedy available at law or in equity; however, the Bond Payments shall not be subject to acceleration, and the District shall be responsible solely for its Bond Payments and any Additional Charges reasonably allocated to it.

DIRECT BORROWINGS AND PLACEMENTS CONTINUED:

Full Faith & Credit Loan 2019: Upon the occurrence and continuance of any Event of Default, the Escrow Agent may proceed, and upon written request of the Owners of not less than a majority in aggregate principal amount of Obligations the outstanding, shall proceed to take whatever action at law or in equity may appear necessary or desirable to enforce the Financing Agreement or to protect any of the rights vested in the Escrow Agent or the Owners of Obligations by the Escrow Agreement or by the Obligations, either at law or in equity or in bankruptcy or Otherwise, whether for the specific enforcement of any covenant or agreement contained in the Escrow Agreement or in aid of the exercise of any power granted in the Escrow Agreement or for the enforcement of any other legal or equitable right vested in the Escrow Agent by the Escrow Agreement or by law. However, the financing amount and the financing payments shall not be subject to acceleration.

QZAB 2007: Whenever any Event of Default exists, the Seller shall have the right at its sole option without any further demand or notice, to take one or any combination of the following remedial steps: (a) Without terminating this Agreement, and by written notice to the District, the Seller may declare all Installment Payments and other amounts payable by the District hereunder to the end of the then current budget year of the District to be due, including without limitation delinquent Installment Payments from prior budget years;

(b) Terminating this Agreement, and by written notice to the District, the Seller may accelerate all outstanding Installment Payments, in which case the District agrees to pay to the Seller an amount equal to the outstanding Installment Payments, as well as any other sums due hereunder; and upon written notice to the District, all funds in the Project Account, shall be paid to Seller and shall be applied by Seller to the amount due by the District under this Agreement; The Seller may take whatever action at law or in equity necessary or desirable to enforce its rights under this Agreement.

QZAB 2009: Whenever any Event of Default exists, the Seller shall have the right, at its sole option without any further demand or notice, to take one or any combination of the following remedial steps: (a) Without terminating this Agreement, and by written notice to the District, the Seller may declare all Installment Payments and other amounts payable by the District hereunder to the end of the then current budget year of the District to be due, including without limitation delinquent Installment Payments from prior budget years;

(b) Terminating this Agreement, and by written notice to the District, the Seller may accelerate all outstanding Installment Payments, in which case the District agrees to pay to the Seller an amount equal to the outstanding Installment Payments, as well as any other sums due hereunder; and upon written notice to the District, all funds in the Project Account, shall be paid to Seller and shall be applied by Seller to the amount due by the District under this agreement The Seller may take whatever action at law or in equity necessary or desirable to enforce its rights under this Agreement.

OTHER DEBT

For year ended June 30, 2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about the governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings for the right to use and underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. LONG-TERM DEBT (CONTINUED)

On 07/01/2021, Yamhill-Carlton Schools, OR entered into a 48 month lease as Lessee for the use of Konica Minolta Multifunction Copiers and FP Postage Machine. An initial lease liability was recorded in the amount of \$73,715. As of 06/30/2023, the value of the lease liability is \$37,024. Yamhill-Carlton Schools is required to make monthly fixed payments of \$1,550. The lease has an interest rate of 0.4570%. The Equipment estimated useful life was 60 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$73,715 with accumulated amortization of \$37,200 is included with Equipment on the Lease Class activities table found in the capital asset note above.

Long-Term Debt: Leases	July 1, 2022	Additions	Reductions	June 30, 2023
Leases				
Konica Copiers	\$ 55,410	\$ -	\$ 18,386	\$ 37,024
Total Lease Receivable	<u>\$ 55,410</u>	<u>\$ -</u>	<u>\$ 18,386</u>	<u>\$ 37,024</u>

<u>Fiscal Year</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2024	\$ 18,470	130	\$ 18,600
2025	<u>18,554</u>	<u>46</u>	<u>18,600</u>
Total	<u>\$ 37,024</u>	<u>\$ 176</u>	<u>\$ 37,200</u>

7. DEFINED BENEFIT PENSION PLAN

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Annual Comprehensive Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2022-Annual-Comprehensive-Financial-Report.pdf>

If the link is expired please contact Oregon PERS for this information.

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.
A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50.

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:

- member was employed by PERS employer at the time of death,
- member died within 120 days after termination of PERS covered employment,
- member died as a result of injury sustained while employed in a PERS-covered job, or
- member was on an official leave of absence from a PERS-covered job at the time of death.

iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.

- iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member’s salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2021. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2023 were \$825, excluding amounts to fund employer specific liabilities. In addition approximately \$404,466 in employee contributions were paid or picked up by the District in fiscal 2023. At June 30, 2023, the District reported a net pension liability of \$2,818,807 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2020. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2022 and 2021, the District’s proportion was .018 percent and .014 percent, respectively. Pension expense for the year ended June 30, 2023 was \$(26,644).

The rates in effect for the year ended June 30, 2023 were:

- (1) Tier 1/Tier 2 – .05%
- (2) OPSRP general services – 0.0%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 136,830	17,579
Changes in assumptions	442,286	4,041
Net difference between projected and actual earnings on pension plan investments	-	503,948
Net changes in proportionate share	843,448	599,944
Differences between contributions and proportionate share of contributions	-	978,468
Subtotal - Amortized Deferrals (below)	1,422,564	2,103,980
Contributions subsequent to measuring date	825	-
Deferred outflow (inflow) of resources	\$ 1,423,389	\$ 2,103,980

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2024.

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ (349,836)
2025	(193,534)
2026	(329,275)
2027	186,698
2028	4,532
Thereafter	-
Total	<u>\$ (681,415)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2023. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2022-Annual-Comprehensive-Financial-Report.pdf>

Actuarial Valuations – The employer contribution rates effective July 1, 2021 through June 30, 2023, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions:

Valuation date	December 31, 2020
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	25.0%	35.0%	30.0%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	27.5%	20.0%
Risk Parity	0.0%	3.5%	2.5%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2022 PERS ACFR; p. 104)

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		<i>2.40%</i>

(Source: June 30, 2022 PERS ACFR; p. 74)

Discount Rate – The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s proportionate share of the net pension liability to changes in the discount rate – the following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net pension liability	\$ 4,998,911	\$ 2,818,807	\$ 994,161

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2022 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

Deferred Compensation Plan

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the District for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of resignation, death, disability, or retirement; unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than \$5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the District.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the District are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

Pension Benefits:

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits:

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance.

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions:

Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2023.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

Oregon Public Employees Retirement Systems' (PERS) Retiree Health Insurance Account (RHIA)

Plan Description:

As a member of Oregon Public Employees Retirement System (OPERS) the District contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

Funding Policy:

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Participating Districts are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.53% of annual covered OPERF payroll and 0.45% of OPSRP payroll under a contractual requirement in effect until June 30, 2023. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA for the years ended June 30, 2021, 2022 and 2023 were \$6,361, \$998, and \$772, respectively, which equaled the required contributions each year.

At June 30, 2023, the District's net OPEB liability/(asset) and deferred inflows and outflows were not considered significant by management and were not accrued on the government wide statements.

8. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75

Plan Description: The District operates a single-employer retiree benefit plan that provides postemployment health, dental and vision insurance benefits to eligible employees and their spouses. There are active and retired members in the plan. All classes of employee are eligible to continue coverage upon retirement. Qualified spouses domestic partners, and children may qualify for coverage. Coverage for retirees and eligible dependents continues until Medicare eligibility for each individual (or until dependent children become ineligible).

Benefits and eligibility for members are established through the collective bargaining agreements. The postretirement healthcare plan is established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the District's implicit employer contribution. The District did not establish an irrevocable trust (or equivalent arrangement) to account for the plan.

Funding Policy: The benefits from this program are paid by the District on a self-pay basis and the required contribution is based on projected pay-as-you go financing requirements. There is not obligation on the part of the District to fund these benefits in advance.

Actuarial Methods and Assumptions: The District engaged an actuary to perform an evaluation as of July 1, 2021 using entry age normal, level percent of salary Actuarial Cost Method. The Single Employer Pension Plan liability was determined using the following actuarial assumptions, applied to all periods including the measurement:

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75 (CONT.)

Discount Rate per year		3.54%
General Inflation Rate per year		2.40%
Salary Scale per year		3.40%
Annual Medical Premium increase rate	2022-2023	5.25%
	2024-2025	5.00%
	2026-2028	4.75%
	2029-2061	4.50%
	2062-2067	4.25%
	2068-2072	4.00%
	2073+	3.75%

Mortality rates were based on the Pub-2010 Teacher Employee and Healthy Retiree tables, sex distinct for members and dependents. Future mortality improvement is not projected as it would be immaterial to the valuation.

Disability rates were not used.

Demographic assumptions regarding retirement, mortality, and turnover are based on Oregon PERS valuation assumptions as of December 31, 2020. Election rate and lapse assumptions are based on experience implied by valuation data for this and other Oregon public employers.

Changes in Medical Benefit OPEB Liability:

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total OPEB Liability - Beginning	\$ 725,322	\$ 856,080	\$ 803,959
Changes for the Year:			
Service Cost	69,651	65,606	56,464
Interest	16,434	19,480	28,718
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	(57,831)	(146,937)	-
Changes of Assumptions or Other Input	-	11,999	47,461
Benefit Payments	<u>(68,609)</u>	<u>(80,906)</u>	<u>(80,522)</u>
Net Changes for the Year	<u>(40,355)</u>	<u>(130,758)</u>	<u>52,121</u>
Total OPEB Liability - Ending	<u>\$ 684,967</u>	<u>\$ 725,322</u>	<u>\$ 856,080</u>

Sensitivity of the Net Other Post-Employment Benefit Liability to Changes in Discount and Trend Rates: The following analysis presents the net OPEB liability using a discount rate of 3.54%, as well as what the District's net OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (2.54%) or one percentage point higher (4.54%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75 (CONT.)

June 30, 2023	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 725,303	\$ 684,967	\$ 646,860

June 30, 2023	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 637,371	\$ 684,967	\$ 740,158

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Benefits: The District reports information on deferred outflows and deferred inflows of resources at year end as well as a schedule of amounts of those deferred outflows of resources and deferred inflows of resources that will be recognized in other post-employment benefit expense for the following five years.

	Deferred Inflows of Resources	Deferred Outflows of Resources
Difference between expected and actual experience	\$ (134,074)	\$ -
Changes in assumptions	(69,672)	37,725
Benefit Payments	-	66,935
Deferred outflow (inflow) of resources	\$ (203,746)	\$ 104,660

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

Year ending June 30	Amount
2024	\$ (33,737)
2025	(30,538)
2026	(27,147)
2027	(22,923)
2028	(20,350)
Thereafter	(31,326)
Total	\$ (166,021)

9. COMMITMENTS AND CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amount, if any to be immaterial. A substantial portion of operating funding is received from the State of Oregon. State funding is determined through state wide revenue projections that are paid to individual school districts based on pupil counts and other factors in the state school fund revenue formula. Since these projections and pupil counts fluctuate, there can be increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on operations cannot be determined.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

10. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims have not exceeded this commercial coverage for any of the past three years.

The District carries commercial insurance for all other losses, including workers' compensation and employee health and accident insurance. Premiums to the health insurance company are paid through a combination of employer contributions and payroll withholdings for eligible employees. The District came under the State Unemployment Act as of July 1, 1974. The District has elected to pay State Unemployment insurance to the State of Oregon to pay for any claims paid to former employees. There have been no significant reductions in coverage from the prior years and settlements have not exceeded insurance coverage in the past three years.

11. INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2023 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 743,617
Special Revenue Funds	65,692	10,692
Debt Service Fund	238,617	-
Cap. Proj. Fund	450,000	-
	<u>\$ 754,309</u>	<u>\$ 754,309</u>

The interfund transfers are budgeted amounts from the General Fund to cover the early retiree benefits and food service in the Special Revenue Fund and to cover the payments for the QZAB loans and PERS UAL debt in the Debt Service Fund.

12. PROPERTY TAX LIMITATIONS

The State of Oregon imposes a constitutional limit on property taxes for schools and non-school government operations. School operations included community colleges, local school districts, and education service districts. The limitation provided that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. The limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this requirement has been that school districts have become more dependent upon state funding and less dependent upon property tax revenues as their major source of operating revenue.

The State further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction is accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State to minimize the impact to school districts from the impact of the tax cuts.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

13. DUE TO AND FROM OTHER FUNDS

Interfund balances represent cash owed by one fund to another. The District utilizes a common cash depository. The interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Major components of the balances include reimbursement from the State School Fund Transportation Grant for amounts spent on a new facility, debt payments made on bonds for tax receivables due, and payments for reimbursable grants and risk claims. These amounts are not included in the Government Wide Statement of Net Position. For purposes of the fund financial statements, individual fund due to and from other funds at June 30, 2023 were as follows:

<u>Fund</u>	<u>Fund #</u>	<u>Due From</u>	<u>Due To</u>
General Fund	100	\$ 325,760	\$ -
Special Revenue Fund	200	-	325,760
	Total	<u>\$ 325,760</u>	<u>\$ 325,760</u>

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
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REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) YCS covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.02 %	\$ 2,818,807	\$ 6,219,852	45.3 %	84.5 %
2022	0.01	1,691,731	5,643,966	30.0	87.6
2021	0.02	3,749,823	4,970,431	75.4	75.8
2020	0.01	2,261,440	4,941,223	45.8	80.2
2019	0.02	3,482,004	4,860,496	71.6	82.1
2018	0.02	3,141,205	5,219,307	60.2	83.1
2017	0.02	3,233,657	5,185,832	62.4	80.5
2016	0.01	354,405	4,767,772	7.4	91.9
2015	0.01	(146,649)	4,758,828	(3.1)	103.6
2014	0.01	330,156	4,182,881	7.9	92.0

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2023	\$ 825	\$ 825	\$ -	\$ 7,182,178	0.01 %
2022	1,005	1,005	-	6,219,852	0.02
2021	1,103	1,103	-	5,643,966	0.02
2020	804	804	-	4,970,431	0.02
2019	43,268	43,268	-	4,941,223	0.88
2018	44,344	44,344	-	4,860,496	0.91
2017	23,856	23,856	-	5,219,307	0.46
2016	88,072	88,072	-	5,185,832	1.70
2015	148,632	148,632	-	4,767,772	3.10
2014	81,797	81,797	-	4,758,828	1.70

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

SCHEDULE OF CHANGES IN OTHER POST EMPLOYMENT BENEFITS (OPEB) LIABILITY
For the fiscal year ended June 30, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB Liability - Beginning	\$ 725,322	\$ 856,080	\$ 803,959	\$ 859,978	\$ 920,049	\$ 1,011,762
Changes for the year:						
Service Cost	69,651	65,606	56,464	56,552	55,933	58,950
Interest	16,434	19,480	28,718	33,894	32,580	28,538
Changes of Benefit Terms	-	-	-	-	-	-
Effect of Economic/Demographic Gains or Losses	(57,831)	(146,937)	-	(50,391)	-	-
Changes of Assumptions or Other Input	-	11,999	47,461	(13,845)	(15,558)	(39,457)
Benefit Payments	(68,609)	(80,906)	(80,522)	(82,229)	(133,026)	(139,744)
Net Changes for the Year	(40,355)	(130,758)	52,121	(56,019)	(60,071)	(91,713)
Total OPEB Liability - Ending	\$ 684,967	\$ 725,322	\$ 856,080	\$ 803,959	\$ 859,978	\$ 920,049
Covered Payroll	7,182,178	6,219,852	5,643,966	4,970,431	4,941,223	4,860,496
Net Single Employer Pension Plan as a Percentage of Covered Payroll	9.54%	11.66%	15.17%	16.17%	17.40%	18.93%

Note: This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full year trend has been compiled, information is presented for the years for which the required supplementary schedule information is available. The District implemented GASB 75 in the fiscal year ending June 30, 2018.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2023

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	\$ 4,389,725	\$ 4,389,725	\$ 4,597,522	\$ 207,797
Intermediate Sources	375,000	375,000	379,035	4,035
State Sources	7,591,710	7,906,710	8,343,065	436,355
Total Revenues	12,356,435	12,671,435	13,319,622	648,187
EXPENDITURES:				
Instruction	7,218,375	7,458,375 (1)	6,769,300	689,075
Support Services	5,303,385	5,378,385 (1)	5,056,217	322,168
Contingencies	1,021,058	571,058 (1)	-	571,058
Total Expenditures	13,542,818	13,407,818	11,825,517	1,582,301
Excess of Revenues Over (Under) Expenditures	(1,186,383)	(736,383)	1,494,105	2,230,488
OTHER FINANCING SOURCES (USES)				
Transfers Out	(313,617)	(763,617) (1)	(743,617)	20,000
Total Other Financing Sources (Uses)	(313,617)	(763,617)	(743,617)	20,000
Net Change in Fund Balance	(1,500,000)	(1,500,000)	750,488	2,250,488
Beginning Fund Balance	1,500,000	1,500,000	2,229,181	729,181
Ending Fund Balance	\$ -	\$ -	\$ 2,979,669	\$ 2,979,669

(1) Appropriation Level

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2023

SPECIAL REVENUE FUNDS

REVENUES:	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Local Sources	\$ 506,500	\$ 506,500	\$ 351,887	\$ (154,613)
Intermediate Sources	2,400	2,400	1,989	(411)
State Sources	1,254,054	1,254,054	1,362,538	108,484
Federal Sources	1,345,939	1,390,939	1,066,518	(324,421)
Total Revenues	3,108,893	3,153,893	2,782,932	(370,961)
EXPENDITURES:				
Instruction	2,091,686	2,116,686 (1)	1,714,706	401,980
Support Services	1,070,887	1,090,887 (1)	787,723	303,164
Community & Enterprise	444,252	444,252 (1)	383,462	60,790
Total Expenditures	3,606,825	3,651,825	2,885,891	765,934
Excess of Revenues Over (Under) Expenditures	(497,932)	(497,932)	(102,959)	394,973
Other Financing Sources, (Uses)				
Transfers In	75,000	75,000	65,692	(9,308)
Transfers Out	-	-	(10,692) (1)	(10,692)
Total Other Financing Sources	75,000	75,000	55,000	(20,000)
Net Change in Fund Balance	(422,932)	(422,932)	(47,959)	374,973
Beginning Fund Balance	422,932	422,932	551,366	128,434
Ending Fund Balance	\$ -	\$ -	\$ 503,407	\$ 503,407

(1) Appropriation Level

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

SUPPLEMENTARY INFORMATION

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2023

DEBT SERVICE FUND

REVENUES:	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Local Sources	\$ 2,185,434	\$ 2,185,434	\$ 2,303,280	\$ 117,846
Total Revenues	<u>2,185,434</u>	<u>2,185,434</u>	<u>2,303,280</u>	<u>117,846</u>
 EXPENDITURES:				
Debt Service	<u>3,092,651</u>	<u>3,092,651 (1)</u>	<u>2,376,734</u>	<u>715,917</u>
Total Expenditures	<u>3,092,651</u>	<u>3,092,651</u>	<u>2,376,734</u>	<u>715,917</u>
Excess of Revenues Over (Under) Expenditures	(907,217)	(907,217)	(73,454)	833,763
Other Financing Sources, (Uses) Transfers In	<u>238,617</u>	<u>238,617</u>	<u>238,617</u>	<u>-</u>
Total Other Financing Sources	<u>238,617</u>	<u>238,617</u>	<u>238,617</u>	<u>-</u>
Net Change in Fund Balance	(668,600)	(668,600)	165,163	833,763
Beginning Fund Balance	<u>668,600</u>	<u>668,600</u>	<u>683,199</u>	<u>14,599</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 848,362</u></u>	<u><u>\$ 848,362</u></u>

(1) Appropriation Level

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2023

<u>CAPITAL PROJECTS FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
REVENUES:				
Local Sources	\$ 93,000	\$ 93,000	\$ 250,077	\$ 157,077
State Sources	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,115,772</u>	<u>(384,228)</u>
Total Revenues	<u>1,593,000</u>	<u>1,593,000</u>	<u>1,365,849</u>	<u>(227,151)</u>
EXPENDITURES:				
Support Services	18,000	18,000 (1)	18,565	(565)
Building & Acquisition	<u>1,575,000</u>	<u>1,575,000 (1)</u>	<u>1,126,747</u>	<u>448,253</u>
Total Expenditures	<u>1,593,000</u>	<u>1,593,000</u>	<u>1,145,312</u>	<u>447,688</u>
Excess of Revenues Over (Under) Expenditures	-	-	220,537	(220,537)
Other Financing Sources, (Uses)				
Transfers In	<u>-</u>	<u>-</u>	<u>450,000</u>	<u>450,000</u>
Total Other Financing Sources, (Uses)	<u>-</u>	<u>-</u>	<u>450,000</u>	<u>450,000</u>
Net Change in Fund Balance	-	-	670,537	670,537
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>73,866</u>	<u>73,866</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 744,403</u>	<u>\$ 744,403</u>

(1) Appropriation Level

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2023

LAUGHLIN SCHOLARSHIP FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES:				
Local Sources	\$ 2,000	\$ 2,000	\$ 2,429	\$ 429
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>2,429</u>	<u>429</u>
EXPENDITURES:				
Support Services	2,000	2,000	(1) -	2,000
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	2,429	429
Beginning Fund Balance	<u>47,000</u>	<u>47,000</u>	<u>51,828</u>	<u>4,828</u>
Ending Fund Balance	<u>\$ 47,000</u>	<u>\$ 47,000</u>	<u>\$ 54,257</u>	<u>\$ 5,257</u>

(1) Appropriation Level

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

SCHEDULE OF BOND AND INTEREST TRANSACTIONS AND BALANCES
For the Year Ended June 30, 2023

DATE OF ISSUE	BONDS & COUPONS MATURING DURING THE YEAR	BONDS REDEEMED AND COUPONS PAID DURING THE YEAR
April 21, 2003	\$ 248,670	\$ 248,670
June 12, 2007	70,000	70,000
July 1, 2009	71,429	71,429
July 19, 2016	<u>490,000</u>	<u>490,000</u>
 Total	 <u>\$ 880,099</u>	 <u>\$ 880,099</u>

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF LONG-TERM DEBT
For the Year Ended June 30, 2023

	YEAR	PRINCIPAL	INTEREST	INTEREST RATES
		Due 12/20 & 6/20	Due 12/20 & 6/20	
Full Faith and Credit Loan Agreement and Note, Series 2019 - Original issue \$3,030,000	2023-24	\$ 10,000	\$ 120,950	3.00%
	2024-25	15,000	120,500	3.00%
	2025-26	25,000	119,700	4.00%
	2026-27	10,000	119,000	4.00%
	2027-28	20,000	118,400	4.00%
	2028-33	265,000	568,900	4.00%
	2034-38	670,000	478,000	4.00%
	2039-43	1,275,000	287,100	
	2044-45	740,000	30,400	4.00%
			<u>\$ 3,030,000</u>	<u>\$ 1,962,950</u>
Oregon School Boards Association Limited Tax Pension Obligation Bonds Series 2003, Wells Fargo Bank Northwest, NA, Trustee - Original Balance \$9,421,889		Due 6/30	Due 12/30 & 6/30	
	2023-24	\$ 920,000	\$ 281,372	6.26%
	2024-25	1,025,000	229,756	6.27%
	2025-26	1,145,000	171,536	6.27%
	2026-27	1,270,000	106,500	5.68%
	2027-28	605,000	34,364	5.68%
		<u>\$ 4,965,000</u>	<u>\$ 823,528</u>	

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF LONG-TERM DEBT
 For the Year Ended June 30, 2023

	<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>INTEREST RATES</u>
General Obligation Bond				
July 19, 2016				
- Original issue: \$14,200,000				
- Premium: \$1,923,680				
	2023-24	\$ 535,000	\$ 456,150	
	2024-25	585,000	434,750	
	2025-26	635,000	411,350	
	2026-27	690,000	385,950	
	2027-28	745,000	358,350	
	2028-32	4,665,000	1,338,200	
	2032-36	3,700,000	308,200	
		<u>\$ 11,555,000</u>	<u>\$ 3,692,950</u>	
		<u>Due 7/10</u>	<u>Due 7/10</u>	
Qualified Zone Academy Bond (QZAB)				
held by LaSalle Bank N.A.				
- Original Balance \$1,000,000				
	2023-24	\$ 70,000	\$ 1,043	1.49%
		<u>\$ 70,000</u>	<u>\$ 1,043</u>	
		<u>Due 7/1</u>	<u>Due 7/1</u>	
Qualified Zone Academy Bond (QZAB)				
held by All Points Capital Corporation				
- Original Balance \$1,000,000				
	2023-24	\$ 71,428	\$ -	0.00%
		<u>\$ 71,428</u>	<u>\$ -</u>	

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

OTHER INFORMATION

Yamhill-Carlton School District No. 1
Yamhill County, Oregon

REVENUE SUMMARY - ALL FUNDS
YEAR ENDED JUNE 30, 2023

	Fund 100	Fund 200	Fund 300	Fund 400	Fund 700	TOTAL
Revenue from Local Sources						
1110 Ad Valorem Taxes Levied by District	\$ 4,074,565	\$ -	\$ 972,512	\$ -	\$ -	\$ 5,047,077
1120 Local Option Ad Valorem Taxes Levied by District	-	-	-	-	-	-
1130 Construction Excise Tax	-	-	-	229,476	-	229,476
1190 Penalties and Interest on Taxes	13,733	-	4,592	-	-	18,325
1311 Tuition From Individuals	-	-	-	-	-	-
1312 Tuition From Other Districts Within the State	221,540	-	-	-	-	221,540
1313 Tuition From Other Districts Outside the State	-	-	-	-	-	-
1330 Summer School Tuition	-	-	-	-	-	-
1411 Transportation Fees from Individuals	372	-	-	-	-	372
1500 Earnings on Investments	162,286	2	7,935	641	534	171,398
1600 Food Service	-	104,383	-	-	-	104,383
1700 Extracurricular Activities	23,550	-	-	-	-	23,550
1800 Community Services Activities	-	-	-	-	-	-
1910 Rentals	3,350	-	-	18,858	-	22,208
1920 Contributions and Donations From Private Sources	-	238,400	-	1,100	1,895	241,395
1940 Services Provided Other Local Education Agencies	-	-	-	-	-	-
1950 Textbook Sales and Rentals	-	-	-	-	-	-
1960 Recovery of Prior Years' Expenditure	-	-	-	-	-	-
1970 Services Provided Other Funds	-	-	1,296,560	-	-	1,296,560
1980 Fees Charged to Grants	47,939	-	-	-	-	47,939
1990 Miscellaneous	50,187	9,103	21,681	-	-	80,971
Total Revenue from Local Sources	4,597,522	351,888	2,303,280	250,075	2,429	7,505,194
Revenue from Intermediate Sources						
2101 County School Funds	3,531	-	-	-	-	3,531
2102 General ESD Funds	375,000	-	-	-	-	375,000
2110 Intermediate 'I' Tax	504	1,989	-	-	-	2,493
2200 Restricted Revenue	-	-	-	-	-	-
2800 Revenue in Lieu of Taxes	-	-	-	-	-	-
Total Revenue from Intermediate Sources	379,035	1,989	-	-	-	381,024
Revenue from State Sources						
3101 State School Fund - General Support	8,139,048	-	-	-	-	8,139,048
3102 SSF - School Lunch Match	-	3,016	-	-	-	3,016
3103 Common School Fund	137,000	-	-	-	-	137,000
3199 Other Unrestricted Grants-In-Aid	67,017	-	-	-	-	67,017
3200 Restricted Grants-In-Aid	-	6,941	-	-	-	6,941
3299 Other Restricted Grants-In-Aid	-	1,352,581	-	1,115,772	-	2,468,353
3900 Revenue for/on Behalf of the District	-	-	-	-	-	-
Total Revenue from State Sources	8,343,065	1,362,538	-	1,115,772	-	10,821,375
Revenue from Federal Sources						
4500 Restricted Rev Fed Gov through State	-	1,033,768	-	-	-	1,033,768
4700 Grants-In-Aid from the Fed Gov through Other Intermediate Agencies	-	-	-	-	-	-
4900 USDA Donated Commodities	-	32,749	-	-	-	32,749
Total Revenue from Federal Sources	-	1,066,517	-	-	-	1,066,517
Revenue from Other Sources						
5100 Long Term Debt Financing Sources	-	-	-	-	-	-
5200 Interfund Transfers	-	65,692	238,617	450,000	-	754,309
5300 Sale/Compensation Fixed Assets	-	-	-	-	-	-
5400 Resources - Beginning Fund Balance	2,229,182	551,365	683,198	73,867	51,827	3,589,439
Total Revenue from Other Sources	2,229,182	617,057	921,815	523,867	51,827	4,343,748
Total	\$ 15,548,804	\$ 3,399,989	\$ 3,225,095	\$ 1,889,714	\$ 54,256	\$ 24,117,858

**Yamhill-Carlton School District No. 1
Yamhill County, Oregon**

**GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2023**

Fund: 100 General Funds								
Instruction Expenditures	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
1111 Primary, K-3	\$ 921,710	\$ 477,691	\$ 53,752	\$ 63,541	\$ -	\$ -	\$ -	\$ 1,516,694
1113 Elementary Extracurricular	-	-	-	162	-	-	-	162
1121 Middle/Junior high school programs	723,471	355,777	70,431	58,256	-	-	-	1,207,935
1122 Middle/Junior high school extracurricular	67	22	-	170	-	-	-	259
1131 High school programs	929,949	524,181	51,604	24,670	-	-	-	1,530,404
1132 High school extracurricular	168,667	33,449	45,962	13,001	-	15,226	-	276,305
1140 Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1220 Restrictive programs for student with disabilities	581,849	384,919	16,324	1,874	-	-	-	984,966
1250 Less restrictive programs for student with disabilities	224,663	125,000	47,379	5,018	-	-	-	402,060
1280 Alternative education	376,372	201,980	137,801	76,756	-	-	-	792,909
1291 English second language programs	30,116	26,106	760	-	-	-	-	56,982
1400 Summer school programs	335	111	-	181	-	-	-	627
Total Instruction Expenditures	3,957,199	2,129,236	424,013	243,629	-	15,226	-	6,769,303
Support Services Expenditures								
2110 Attendance and social work	36,418	32,493	10,000	-	-	-	-	78,911
2120 Guidance services	122,065	39,851	64,753	2,616	-	-	-	229,285
2130 Health services	-	-	43,207	1,081	-	-	-	44,288
2140 Psychological services	-	-	-	-	-	-	-	-
2150 Speech Pathology and Audiology Services	65,003	15,264	1,165	1,419	-	-	-	82,851
2190 Service direction, student support services	69,294	31,712	-	-	-	-	-	101,006
2210 Improvement of instruction services	-	-	998	46	-	-	-	1,044
2220 Educational media services	62,399	38,282	920	4,418	-	-	-	106,019
2240 Instructional Staff Development	-	-	-	-	-	-	-	-
2310 Board of education services	-	-	46,567	2,828	-	39,737	-	89,132
2320 Executive administration services	204,094	102,189	2,838	2,168	-	1,563	-	312,852
2410 Office of the principal services	688,279	326,382	12,921	8,791	-	3,225	-	1,039,598
2520 Fiscal services	146,974	70,957	13,424	46,469	-	24,862	-	302,686
2540 Operation and maintenance of plant services	398,565	216,920	554,040	69,555	23,453	177,725	-	1,440,258
2550 Student transportation services	-	-	791,340	-	-	-	-	791,340
2640 Staff services	97,061	40,819	13,546	889	-	2,762	-	155,077
2660 Technology services	32,954	11,247	149,625	19,299	66,212	2,534	-	281,871
Total Support Services Expenditures	1,923,106	926,116	1,705,344	159,579	89,665	252,408	-	5,056,218
Other Uses Expenditures								
5100 Debt service	-	-	-	-	-	-	-	-
5200 Transfers of Funds	-	-	-	-	-	-	743,617	743,617
Total Other Uses Expenditures	-	-	-	-	-	-	743,617	743,617
Total 100 General Funds	\$ 5,880,305	\$ 3,055,352	\$ 2,129,357	\$ 403,208	\$ 89,665	\$ 267,634	\$ 743,617	\$ 12,569,138

Yamhill-Carlton School District No. 1
Yamhill County, Oregon

SPECIAL REVENUE FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2023

Fund: 200 Special Revenue Funds

	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
Instruction Expenditures								
1111 Primary, K-3	\$ 186,996	\$ 96,810	\$ -	\$ 68,455	\$ -	\$ -	\$ -	\$ 352,261
1113 Elementary extracurricular	-	-	-	30,377	-	-	-	30,377
1121 Middle/Junior High Programs	167,844	72,010	-	40,990	-	-	-	280,844
1122 Middle/Junior high school extracurricular	5,030	1,620	53,200	28,217	-	500	-	88,567
1131 High school programs	91,062	53,158	5,707	22,138	-	7,629	-	179,694
1132 High school extracurricular	-	-	-	160,471	-	-	-	160,471
1220 Restrictive programs for student with disabilities	100,850	34,523	-	-	-	-	-	135,373
1250 Less restrictive programs for student with disabilities	120,175	51,161	91	7,042	-	-	-	178,469
1272 Title I	87,473	46,751	5,826	2,436	-	-	-	142,486
1280 Alternative Education	20,998	6,726	670	195	-	-	-	28,589
1291 English Language Learner	25,983	24,331	-	-	-	-	-	50,314
1400 Summer School Programs	53,893	17,739	400	14,589	-	637	-	87,258
Total Instruction Expenditures	860,304	404,829	65,894	374,910	-	8,766	-	1,714,703
Support Services Expenditures								
2110 Attendance and Social Work Services	771	254	-	-	-	-	-	1,025
2120 Guidance Services	156,125	102,543	1,874	34	-	-	-	260,576
2130 Health services	-	-	-	-	-	-	-	-
2150 Speech Pathology and Audiology Services	646	119	-	-	-	-	-	765
2190 Service Direction, Student Support Services	271	89	-	-	-	-	-	360
2210 Improve instruction services	-	-	-	3,327	-	-	-	3,327
2212 Other improvement of instruction services	-	-	-	-	-	-	-	-
2220 Educational Media Services	541	179	-	-	-	-	-	720
2230 Assessment and testing	-	-	-	3,052	-	-	-	3,052
2240 Instructional staff development	19,996	6,596	350	-	-	-	-	26,942
2310 Board of Education	-	-	1,641	1,607	-	-	-	3,248
2320 Office of the Superintendent Services	2,312	757	-	-	-	-	-	3,069
2410 Office of principal services	120,268	56,819	6,644	-	-	-	-	183,731
2490 Other support services - school administration	-	-	-	-	-	-	-	-
2520 Fiscal services	541	178	-	-	-	39,172	-	39,891
2529 Other fiscal services	-	-	-	-	-	-	-	-
2540 Operation and maintenance of plant services	5,570	1,606	23,825	6,417	89,425	-	-	126,843
2550 Transportation Services	-	-	23,051	-	-	-	-	23,051
2558 Special education transportation services	-	-	-	-	-	-	-	-
2579 Other internal services	-	-	-	-	-	-	-	-
2620 Plan, research and development	-	-	-	-	-	-	-	-
2640 Staff services	-	31,063	-	249	-	-	-	31,312
2660 Technology services	135	10	-	63,208	-	-	-	63,353
2700 Supplemental retirement program	-	16,459	-	-	-	-	-	16,459
Total Support Services Expenditures	307,176	216,672	57,385	77,894	89,425	39,172	-	787,724
Enterprise and Community Services								
3100 Food services	124,929	85,013	9,789	158,551	-	5,180	-	383,462
Total Enterprise and Community Services	124,929	85,013	9,789	158,551	-	5,180	-	383,462
Transfers								
1132 High school programs	-	-	-	-	-	-	10,692	10,692
Total Transfers	-	-	-	-	-	-	10,692	10,692
Total 200 Special Revenue Funds	\$ 1,292,409	\$ 706,514	\$ 133,068	\$ 611,355	\$ 89,425	\$ 53,118	\$ 10,692	\$ 2,896,581

Yamhill-Carlton School District No. 1
Yamhill County, Oregon

DEBT SERVICE FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2023

Fund: 300 Debt Service									
	<u>Object 100</u>	<u>Object 200</u>	<u>Object 300</u>	<u>Object 400</u>	<u>Object 500</u>	<u>Object 600</u>	<u>Object 700</u>	<u>TOTAL</u>	
Other Uses Expenditures									
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,376,733	\$ -	\$ 2,376,733	
Total Other Uses Expenditures	-	-	-	-	-	2,376,733	-	2,376,733	
Total 500 Enterprise Funds	<u>\$ -</u>	<u>\$ 2,376,733</u>	<u>\$ -</u>	<u>\$ 2,376,733</u>					

Yamhill-Carlton School District No. 1
Yamhill County, Oregon

CAPITAL PROJECTS FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2023

Fund: 400 Capital Projects Funds

	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
Support Services Expenditures								
2310 Board of Education Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520 Fiscal Services	-	-	-	-	-	-	-	-
2540 Operation and Maintenance of Plant Services	-	-	18,565	-	-	-	-	18,565
Total Support Services Expenditures	-	-	18,565	-	-	-	-	18,565
Facilities Acquisition and Construction								
4150 Building Acquisition, Construction, and Impr	-	-	40,549	-	1,076,869	9,329	-	1,126,747
Total Other Uses Expenditures	-	-	40,549	-	1,076,869	9,329	-	1,126,747
Other Uses Expenditures								
5200 Transfers of Funds	-	-	-	-	-	-	-	-
Total Other Uses Expenditures	-	-	-	-	-	-	-	-
 Total 400 Capital Projects Funds	 \$ -	 \$ -	 \$ 59,114	 \$ -	 \$ 1,076,869	 \$ 9,329	 \$ -	 \$ 1,145,312

Yamhill-Carlton School District No. 1
Yamhill County, Oregon

FIDUCIARY FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2023

Fund: 700 Fiduciary Fund

	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
Instruction								
1300 Adult/Continuing Education Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instruction Expenditures	-							
Total 700 Agency Funds	\$ -							

Yamhill-Carlton School District No. 1
Yamhill County, Oregon

SUPPLEMENTAL INFORMATION
As Required by The Department of Education
For the Year Ended June 30, 2023

<p>A. Energy Bill for Heating - All Funds: Please enter your expenditures for electricity & heating fuel for these Functions & Objects.</p>	<p>Function 2540 Function 2550</p>	<p style="text-align: center;">Objects 325 & 326</p> <hr style="width: 100%;"/> <p>\$ 295,603 -</p>																
<p>B. Replacement of Equipment – General Fund: Include all General Fund expenditures in object 542, except for the following exclusions: Exclude these functions:</p>																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">1113, 1122 & 1132</td> <td style="width: 20%;">Co-curricular Activities</td> <td style="width: 20%;">4150</td> <td style="width: 40%;">Construction</td> </tr> <tr> <td>1140</td> <td>Pre-Kindergarten</td> <td>2550</td> <td>Pupil Transportation</td> </tr> <tr> <td>1300</td> <td>Continuing Education</td> <td>3100</td> <td>Food Service</td> </tr> <tr> <td>1400</td> <td>Summer School</td> <td>3300</td> <td>Community Services</td> </tr> </table>	1113, 1122 & 1132	Co-curricular Activities	4150	Construction	1140	Pre-Kindergarten	2550	Pupil Transportation	1300	Continuing Education	3100	Food Service	1400	Summer School	3300	Community Services		<p style="text-align: center;">Amount</p> <hr style="width: 100%;"/> <p>\$ 6,152</p>
1113, 1122 & 1132	Co-curricular Activities	4150	Construction															
1140	Pre-Kindergarten	2550	Pupil Transportation															
1300	Continuing Education	3100	Food Service															
1400	Summer School	3300	Community Services															

Yamhill Carlton School District No. 1
Yamhill County, Oregon

Representative Levy Rate			
(Rates per \$1,000 of Assessed Value)			
2023			
	Operating	Bond Levy	Consolidated
	Rate	Rate	Rate
General Government			
Yamhill County	\$ 2.5775	-	\$ 2.5775
Yamhill County Extension Service	0.0449	-	0.0449
Yamhill County Soil & Water	0.0354	-	0.0354
Chemekata Library	0.0818	-	0.0818
City of Carlton	5.0098	0.3045	5.3143
New Carlton Fire	1.0500	0.3054	1.3554
Total General Government	<u>8.7994</u>	<u>0.6099</u>	<u>9.4093</u>
Education			
Yamhill-Carlton SD	4.7818	1.1062	5.8880
Willamette Regional ESD	0.2967	-	0.2967
Chemekata Community College	0.6259	0.2626	0.8885
Total Education	<u>5.7044</u>	<u>1.3688</u>	<u>7.0732</u>
Total Tax Rate	<u>\$ 14.5038</u>	<u>\$ 1.9787</u>	<u>\$ 16.4825</u>

Source: Yamhill County Assessor's Office, Tax Code 11

Yamhill Carlton School District No. 1

Yamhill County, Oregon

Taxable Property Values

Fiscal Year	M5 Real Market Value	Total Assessed Value	Urban Renewal Excess	Net Assessed Value
2023	\$ 1,771,093,025	\$ 881,357,778	\$ 17,820,803	\$ 899,178,581
2022	1,401,536,935	815,319,037	15,919,413	831,238,450
2021	1,255,954,218	779,848,872	13,812,691	793,661,563
2020	1,233,587,463	737,161,209	12,058,787	749,219,996
2019	1,146,491,541	700,499,778	8,744,168	709,243,946
2018	1,077,253,841	667,298,085	8,039,947	675,338,032
2017	923,637,986	643,686,198	6,961,018	650,647,216
2016	815,265,599	612,467,346	6,431,725	618,899,071
2015	784,024,262	585,124,515	4,446,352	589,570,867
2014	801,527,897	565,421,402	3,610,473	569,031,875

Yamhill Carlton School District No. 1
Yamhill County, Oregon

Major Taxpayers - Fiscal Year 2023

Taxpayer	Business/Service	Tax	Assessed Value	Percent of Value
Portland General Electric Co	Electrical/Utility	\$ 123,524	\$ 29,269,000	3.26%
Weyerhaeuser Company by Merger to	Wood Products	54,721	11,443,643	1.27%
Jackson Family Investments	Investment	33,208	7,220,799	0.80%
Jackson Family Wines Inc	Winery	23,380	5,577,840	0.62%
Louis Jadot Estates LLC	Winery	23,083	4,827,227	0.54%
Carlton Packing Co Inc	Farm	22,780	5,107,873	0.57%
Jackson Family Investments III LLC	Investment	20,625	4,554,587	0.51%
Chad E Davis Construction LLC	Construction	19,910	4,163,828	0.46%
Bailey Nurseries Inc	Agriculture	19,416	4,095,952	0.46%
Sesqui-C Solar LLC	Solar Project	18,651	4,450,000	0.49%
Subtotal - Ten of District's largest taxpayers			80,710,749	8.98%
All other District's taxpayers			818,467,832	91.02%
Total District			\$ 899,178,581	100.00%

Yamhill Carlton School District No. 1

Yamhill County, Oregon

Representative Levy Rate

Fiscal Year	Permanent Rate	Bond Levy	Total
2023	\$ 4.7818	\$ 1.1062	\$ 5.8880
2022	4.7818	1.1663	5.9481
2021	4.7818	2.1020	6.8838
2020	4.7818	2.0827	6.8645
2019	4.7818	2.1996	6.9814
2018	4.7818	2.3550	7.1368
2017	4.7818	2.2804	7.0622
2016	4.7818	0.9371	5.7189
2015	4.7818	1.2178	5.9996
2014	4.7818	1.0985	5.8803
2013	4.7818	1.1171	5.8989

Yamhill Carlton School District No. 1

Yamhill County, Oregon

Historical Enrollment

Fiscal Year	Average Daily Membership(w)⁽¹⁾	Enrollment⁽²⁾
2023 ⁽³⁾	1,235	1,096
2022	1,159	1,029
2021	1,174	1,053
2020	1,174	1,061
2019	1,142	1,028
2018	1,172	1,023
2017	1,178	1,035
2016	1,268	1,051
2015	1,271	1,077
2014	1,295	1,166

(1) Weighted Average Daily Membership is the enrollment figure, adjusted for part-time students and students with special needs, that is used to allocate revenues appropriated by the State to school districts. Districts receive funding based on the higher ADMw of current and prior year.

(2) Enrollment is the number of students attending classes.

(3) Preliminary, subject to change.

Yamhill Carlton School District No. 1
Yamhill County, Oregon

Issue	Issue Date	Final Maturity	Original Amount	Outstanding Amount
<u>General Obligation Bonds</u>				
General Obligation Refunding Bonds, Series 2016	8/3/2016	6/15/2036	\$14,200,000	\$ 11,555,000
<u>Full Faith and Credit Obligations</u>				
Full Faith and Credit Obligations, Series 2019	10/24/2019	5/1/2044	3,030,000	3,030,000
Qualified Zone Academy Bonds, Series 2009	5/1/2009	6/30/2024	1,000,000	71,428
Qualified Zone Academy Bonds, Series 2007	6/1/2007	6/30/2024	1,000,000	70,000
Total Full Faith and Credit Obligations				3,171,428
<u>Pension Obligations</u>				
Pension Obligation Bond, Series 2003	4/21/2003	6/30/2028	\$ 9,421,889	\$ 4,965,000
<u>Lease Obligations</u>				
Konica Copiers and FP Postage	7/1/2021	7/31/2026	\$ 93,000	\$ 37,024
Total Long-Term Debt				\$ 19,728,452

Summary of Overlapping Debt

Overlapping Issuer Name	Percent Overlapping	Overlapping Debt	
		Gross Direct Debt	Net Direct Debt
City of Carlton	100.00%	\$ 12,010,895	\$12,010,895
City of Yamhill	100.00%	1,504,512	904,512
Yamhill RFPD	94.08%	254,004	254,004
New Carlton RFPD	93.42%	434,424	434,424
Yamhill County	8.02%	631,028	631,028
Chemeketa Community College	2.02%	2,255,483	1,681,375
Willamette ESD	1.84%	294,466	105,131
Dundee RFPD	0.75%	6,729	6,729
Tualatin Valley Fire & Rescue District	0.00%	\$ 914	\$ 837
TOTAL		\$ 17,392,455	\$16,028,935

Yamhill Carlton School District No. 1
Yamhill County, Oregon

Debt Ratios – 2023

Measure 5 Real Market Value (Fiscal Year 2023) ⁽¹⁾	\$1,771,093,025	
Estimated Population ⁽²⁾	7,290	
Per Capita Real Market Value	\$242,948.29	
	Gross Direct	Net Direct
Debt Information	Debt⁽³⁾⁽⁵⁾	Debt⁽⁴⁾⁽⁵⁾
Direct Debt	\$19,728,452	\$19,728,452
Overlapping Direct Debt	17,392,455	16,028,935
Total Direct Debt	\$37,120,907	\$35,757,387
Bonded Debt Ratios		
Direct Debt to Real Market Value	1.11%	1.11%
Total Direct Debt to Real Market Value	2.10%	2.02%
Per Capita Direct Debt	\$2,706	\$2,706
Per Capita Total Direct Debt	\$5,092	\$4,905

(1) Source: Yamhill County Assessor as of September 30, 2023.

(2) Source: December 2019 U.S. Census Bureau SAIPE School District Estimates.

(3) Gross Direct Debt includes all limited and unlimited tax supported debt, including the Obligations.

(4) Net Direct Debt is Gross Direct Debt less self-supporting unlimited tax general obligation debt and less self-supporting full faith and credit debt.

(5) The following obligations are not included in the property tax-backed debt calculations: appropriation credits, conduit revenue bonds, dedicated niche obligations, revenue bonds, obligations issued for less than 13-months, lease purchase agreements, loans, lines of credit or other non-publicly offered financial obligations. For additional information regarding debt types see the Oregon Bond Education Center, Types of Debt Instruments, at <https://www.oregon.gov/treasury/public-financial-services/pages/oregon-bond-education-center.aspx>.

Source: Debt Management Division, The Office of the State Treasurer as of June 30, 2023, and District.

Yamhill Carlton School District No. 1
Yamhill County, Oregon

District General Obligation Debt Capacity

Measure 5 Real Market Value (Fiscal Year 2023) ⁽¹⁾	\$ 1,771,093,025
Debt Capacity	
General Obligation Debt Capacity (7.95% of Real Market Value)	\$140,801,895
Less: Outstanding Debt Subject to Limit ⁽²⁾	11,555,000
Remaining General Obligation Bond Capacity	129,246,895
Percent of Capacity Issued	8.21%

(1) *Source: Yamhill County Assessor.*

(2) Represents voter-approved unlimited tax general obligation bonds of the District. *Source: District.*

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS



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November 16, 2023

Independent Auditor's Report Required by Oregon State Regulations

We have audited the basic financial statements of the Yamhill Carlton School District as of and for the year ended June 30, 2023, and have issued our report thereon dated November 16, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **State school fund factors and calculation.**

In connection with our testing nothing came to our attention that caused us to believe the Yamhill Carlton School District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except for the following:

1. We noted expenditures exceeded appropriation amounts as noted on page 15.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.

We noted a matter involving the internal control structure and its operation that we consider to be a significant deficiency under standards established by the American Institute of Certified Public Accountants, which we noted in the Schedule of Findings and Questioned Costs.

This report is intended solely for the information and use of the Board of Directors and management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in cursive script that reads "Tara M. Kamp, CPA".

TARA M KAMP, CPA
PAULY, ROGERS AND CO., P.C.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON
GRANT COMPLIANCE REVIEW

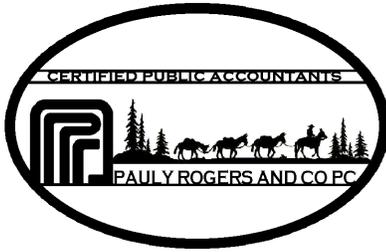
**YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2023

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass Through Number</u>	<u>Grant Period</u>	<u>Grant Amount</u>	<u>2022-2023 Expenditures</u>	<u>Pass Through to Sub-Recipients</u>
U.S. Department of Education						
Passed through Oregon Department of Education:						
Title I Grants to Local Educational Agencies						
Grants to Local Educational Agencies	84.010	60444	7/1/2020 - 9/30/2022	\$ 40,859	\$ 2,938	\$ -
Grants to Local Educational Agencies	84.010	68028	10/1/2021 - 9/30/2023	45,521	45,521	-
Grants to Local Educational Agencies	84.010	67104	7/1/2021 - 9/30/2022	107,361	2,188	-
Grants to Local Educational Agencies	84.010	72645	7/1/2022 - 9/30/2023	107,964	107,964	-
Total, Title I, Part A				301,705	158,610	-
Title IIA - Improving Teacher Quality State Grants	84.367	72842	7/1/2022 - 9/30/2023	25,484	25,484	-
Title IV-A - Student Support and Academic Enrichment	84.424	66894	7/1/2021 - 9/30/2022	10,000	10,000	-
Title IV-A - Student Support and Academic Enrichment	84.424	73039	7/1/2022 - 9/30/2022	10,763	10,763	-
Total, Title IV-A				20,763	20,763	-
Special Education Cluster (IDEA):						
IDEA Part B, Section 611	84.027	60774	7/1/2020 - 9/30/2022	126,417	20,409	-
IDEA Part B, Section 611 - COVID -19	84.027	68507	7/1/2021 - 9/30/2023	39,347	39,347	-
IDEA Part B, Section 611	84.027	68756	7/1/2021 - 9/30/2023	201,063	180,773	-
Special Education - Grants to States	84.027	70176	9/1/2021 - 8/30/2022	2,310	2,310	-
IDEA Part B, Section 619	84.173	60598	7/1/2020 - 9/30/2022	1,747	1,747	-
IDEA Part B, Section 619	84.173	69026	7/1/2021 - 9/30/2023	2,117	2,117	-
Total, Special Education Cluster (IDEA)				373,001	246,702	-
ESSER II Fund - COVID - 19	84.425D	64713	3/13/2020 - 9/30/2023	353,821	127,051	-
ESSER III Fund - COVID -19	84.425U	65017	3/13/2020 - 9/30/2024	795,189	307,076	-
Total, ESSER Funds				1,149,010	434,128 (1)	-
Total, Passed through Oregon Department of Education				1,869,963	885,687	-
Total, U.S. Department of Education				1,869,963	885,687	
U.S. Department of Agriculture						
Passed through Oregon Department of Education:						
Child Nutrition Cluster:						
Commodities - Non-cash assistance	10.555		7/1/2021 - 6/30/2022	32,749	32,749	-
School Breakfast Program	10.553		7/1/2021 - 6/30/2022	28,079	28,079	-
National School Lunch Program	10.555		7/1/2021 - 6/30/2022	99,168	99,168	-
USDA NSLP Supply Chain Assistance	10.555		7/1/2021 - 6/30/2022	20,834	20,834	-
Total, Child Nutrition Cluster				180,831	180,831	-
Total, U.S. Department of Agriculture				180,831	180,831	
Total, Federal Awards				\$ 2,050,794	\$ 1,066,517	\$ -

(1) - Major Fund



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November 16, 2023

To the Board of Directors
Yamhill Carlton School District No. 1
Yamhill County, Oregon

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yamhill Carlton School District No. 1 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated November 16, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Tara M. Kamp, CPA
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November 16, 2023

To the Board of Directors
Yamhill Carlton School District No. 1
Yamhill County, Oregon

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Yamhill Carlton School District No. 1's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2023. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Yamhill Carlton School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Yamhill Carlton School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards,

Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item SA-2022-01. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item SA-2023-1 to be a significant deficiency.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in

internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the entity's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Tara M. Kamp, CPA
PAULY, ROGERS AND CO., P.C.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2023

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(s) indentified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Any GAGAS audit findings disclosed that are required to be reporting in accordance with section the Uniform Guidance? yes no

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(s) indentified that are not considered to be material weaknesses? yes none reported

Type of auditors’ report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? yes no

IDENTIFICATION OF MAJOR PROGRAMS

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM CLUSTER</u>
84.425	Elementary and Secondary School Emergency Relief Fund

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

NONE

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SA-2023-1 – SIGNIFICANT DEFICIENCY

FEDERAL AWARD PROGRAM – 84,425 Elementary and Secondary School Emergency Relief Fund

SPECIFIC REQUIREMENT - Recipients and subrecipients that use ESF funds for minor remodeling, renovation or construction contracts that are over \$2,000 and use laborers and mechanics must meet Davis-Bacon prevailing wage requirements.

CONDITION: We noted that certified payroll reports from the contractor were not obtained for the year under audit.

QUESTIONED COSTS: NONE

CONTEXT: The finding is limited to this major program and the context noted in the condition.

EFFECT: Without certified payroll reports being performed the possibility exists that prevailing wages were not met.

CAUSE: Certified payroll reports from the contractor were not obtained during the fiscal year.

RECOMMENDATION: We recommend the District collect and review certified payroll reports from contractors for construction projects with labor funded through federal funds.

VIEWS OF RESPONSIBLE OFFICIALS: Prior to closing audit work, certified payroll reports had been completed and provided to the Auditor. The Business Manager has implemented a task to ensure certified payroll reports are completed and obtained in a timely manner before expenses are paid to contractors. The vendor is a known vendor that we know pays prevailing wages.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. **BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes federal grant activity under programs of the federal government. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the net position, changes in net position, or cash flows of the entity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The entity has not elected to use the ten percent de minimus indirect cost rate as allowed under Uniform Guidance.

STATE OF OREGON GRANT AGREEMENT

“Student Success Act – Student Investment Account”

Grant No. 34521

This Grant Agreement (“Grant”) is between the State of Oregon acting by and through its Department of Education (“Agency”) and Yamhill Carlton SD 1 (“Grantee”), each a “Party” and, together, the “Parties”.

SECTION 1: AUTHORITY

Pursuant to the “Student Success Act”, codified at 2019 Oregon Laws Chapter 122 and as amended from time to time (the “Act”). ORS 327.175 Student Investment Account (4) Moneys in the Student Investment Account are continuously appropriated to the Department of Education for the purposes of distributing grants under ORS 327.195.

SECTION 2: PURPOSE

The purpose of this grant is to provide funding to assist in meeting students’ mental or behavioral health needs, and increasing academic achievement and reducing academic disparities for students from racial or ethnic groups that have historically experienced academic disparities, students with disabilities, English language learners, economically disadvantaged students, students who are homeless, and students who are foster children.

SECTION 3: EFFECTIVE DATE AND DURATION

When all Parties have executed this Grant, and all necessary approvals have been obtained (“Executed Date”), this Grant is effective and has a Grant funding start date as of July 1, 2023 (“Effective Date”), and, unless extended or terminated earlier in accordance with its terms, will expire on September 30, 2024.

SECTION 4: GRANT MANAGERS

4.1 Agency’s Grant Manager is:

Cassie Medina
Office of Education Innovation & Improvement
255 Capitol St NE
Salem, OR 97310-0203
cassie.medina@ode.oregon.gov

4.2 Grantee’s Grant Manager is:

Clint Raever
Yamhill Carlton SD 1
120 N Larch Pl
Yamhill, OR 97148

4.3 A Party may designate a new Grant Manager by written notice to the other Party.

SECTION 5: PROJECT ACTIVITIES

Grantee must perform the project activities set forth in Exhibit A (the “Project”), attached hereto and incorporated in this Grant by this reference, for the period beginning on the Effective Date and ending on the expiration date set forth in Section 3 (the “Performance Period”).

SECTION 6: GRANT FUNDS

In accordance with the terms and conditions of this Grant, Agency will provide Grantee up to \$1,002,661.31 (“Grant Funds”) for the Project. Agency will pay the Grant Funds from monies available in the Student Investment Account (“Funding Source”). A reduction in the monies in the Funding Source may result in a decrease in Grant Funds available to Agency.

SECTION 7: DISBURSEMENT GENERALLY

7.1 Disbursement.

- 7.1.1** Subject to the availability of sufficient moneys in and from the Funding Source based on Agency’s reasonable projections of moneys accruing to the Funding Source, Agency will disburse Grant Funds to Grantee for the allowable Project activities described in Exhibit A that are undertaken during the Performance Period.
- 7.1.2** Grantee must provide to Agency any information or detail regarding the expenditure of Grant Funds required under Exhibit A prior to disbursement or as Agency may request.
- 7.1.3** Agency will only disburse Grant Funds to Grantee for activities completed or materials produced, that, if required by Exhibit A, are approved by Agency. If Agency determines any completed Project activities or materials produced are not acceptable and any deficiencies are the responsibility of Grantee, Agency will prepare a detailed written description of the deficiencies within 15 days of receipt of the materials or performance of the activity, and will deliver such notice to Grantee. Grantee must correct any deficiencies at no additional cost to Agency within 15 days. Grantee may resubmit a request for disbursement that includes evidence satisfactory to Agency demonstrating

deficiencies were corrected.

7.2 Conditions Precedent to Disbursement. Agency’s obligation to disburse Grant Funds to Grantee under this Grant is subject to satisfaction of each of the following conditions precedent:

7.2.1 Agency has received sufficient funding, appropriations, expenditure limitation, allotments or other necessary expenditure authorizations to allow Agency, in the exercise of its reasonable administrative discretion, to make the disbursement from the Funding Source;

7.2.2 No default as described in Section 15 has occurred; and

7.2.3 Grantee’s representations and warranties set forth in Section 8 are true and correct on the date of disbursement(s) with the same effect as though made on the date of disbursement.

7.3 No Duplicate Payment. Grantee may use other funds in addition to the Grant Funds to complete the Project; provided, however, the Grantee may not credit or pay any Grant Funds for Project costs that are paid for with other funds and would result in duplicate funding.

7.4 Suspension of Funding and Project. Agency may by written notice to Grantee, temporarily cease funding and require Grantee to stop all, or any part, of the Project dependent upon Grant Funds for a period of up to 180 days after the date of the notice, if Agency has or reasonably projects that it will have insufficient funds from the Funding Source to disburse the full amount of the Grant Funds. Upon receipt of the notice, Grantee must immediately cease all Project activities dependent on Grant Funds, or if that is impossible, must take all necessary steps to minimize the Project activities allocable to Grant Funds.

If Agency subsequently projects that it will have sufficient funds, Agency will notify Grantee that it may resume activities. If sufficient funds do not become available, Grantee and Agency will work together to amend this Grant to revise the amount of Grant Funds and Project activities to reflect the available funds. If sufficient funding does not become available or an amendment is not agreed to within a period of 180 days after issuance of the notice, Agency will either (i) cancel or modify its cessation order by a supplemental written notice or (ii) terminate this Grant as permitted by either the termination at Agency’s discretion or for cause provisions of this Grant.

SECTION 8: REPRESENTATIONS AND WARRANTIES

8.1 Organization/Authority. Grantee represents and warrants to Agency that:

8.1.1 Grantee is a District duly organized and validly existing;

8.1.2 Grantee has all necessary rights, powers and authority under any organizational documents and under Oregon Law to (i) execute this Grant, (ii) incur and perform its obligations under this Grant, and (iii) receive financing, including the Grant Funds, for the Project;

8.1.3 This Grant has been duly executed by Grantee and when executed by Agency, constitutes a legal, valid and binding obligation of Grantee enforceable in accordance with its terms;

8.1.4 If applicable and necessary, the execution and delivery of this Grant by Grantee has been authorized by an ordinance, order or resolution of its governing body, or voter approval, that was adopted in accordance with applicable law and requirements for filing public notices and holding public meetings; and

8.1.5 There is no proceeding pending or threatened against Grantee before any court or governmental authority that if adversely determined would materially adversely affect the Project or the ability of Grantee to carry out the Project.

8.2 False Claims Act. Grantee acknowledges the Oregon False Claims Act, ORS 180.750 to 180.785, applies to any “claim” (as defined by ORS 180.750) made by (or caused by) Grantee that pertains to this Grant or to the Project. Grantee certifies that no claim described in the previous sentence is or will be a “false claim” (as defined by ORS 180.750) or an act prohibited by ORS 180.755. Grantee further acknowledges in addition to the remedies under Section 16, if it makes (or causes to be made) a false claim or performs (or causes to be performed) an act prohibited under the Oregon False Claims Act, the Oregon Attorney General may enforce the liabilities and penalties provided by the Oregon False Claims Act against the Grantee.

8.3 No limitation. The representations and warranties set forth in this Section are in addition to, and not in lieu of, any other representations or warranties provided by Grantee.

SECTION 9: OWNERSHIP

9.1 Intellectual Property Definitions. As used in this Section and elsewhere in this Grant, the following terms have the meanings set forth below:

“Third Party Intellectual Property” means any intellectual property owned by parties other than Grantee or Agency.

“Work Product” means every invention, discovery, work of authorship, trade secret or other tangible or intangible item Grantee is required to create or deliver as part of the Project, and all intellectual property rights therein.

- 9.2 Grantee Ownership.** Grantee must deliver copies of all Work Product as directed in Exhibit A. Grantee retains ownership of all Work Product, and grants Agency an irrevocable, non-exclusive, perpetual, royalty-free license to use, to reproduce, to prepare derivative works based upon, to distribute, to perform and to display the Work Product, to authorize others to do the same on Agency’s behalf, and to sublicense the Work Product to other entities without restriction.
- 9.3 Third Party Ownership.** If the Work Product created by Grantee under this Grant is a derivative work based on Third Party Intellectual Property, or is a compilation that includes Third Party Intellectual Property, Grantee must secure an irrevocable, non-exclusive, perpetual, royalty-free license allowing Agency and other entities the same rights listed above for the pre-existing element of the Third party Intellectual Property employed in the Work Product. If state or federal law requires that Agency or Grantee grant to the United States a license to any intellectual property in the Work Product, or if state or federal law requires Agency or the United States to own the intellectual property in the Work Product, then Grantee must execute such further documents and instruments as Agency may reasonably request in order to make any such grant or to assign ownership in such intellectual property to the United States or Agency.
- 9.4 Real Property.** If the Project includes the acquisition, construction, remodel or repair of real property or improvements to real property, Grantee may not sell, transfer, encumber, lease or otherwise dispose of any real property or improvements to real property paid for with Grant Funds for a period of six (6) years after the Effective Date of this Grant without the prior written consent of the Agency.

SECTION 10: CONFIDENTIAL INFORMATION

- 10.1 Confidential Information Definition.** Grantee acknowledges it and its employees or agents may, in the course of performing its responsibilities, be exposed to or acquire information that is: (i) confidential to Agency or Project participants or (ii) the disclosure of which is restricted under federal or state law, including without limitation: (a) personal information, as that term is used in ORS 646A.602(12), (b) social security numbers, and (c) information protected by the federal Family Educational Rights and Privacy Act under 20 USC § 1232g (items (i) and (ii) separately and collectively “Confidential Information”).
- 10.2 Nondisclosure.** Grantee agrees to hold Confidential Information as required by any applicable law and in all cases in strict confidence, using at least the same degree of care Grantee uses in maintaining the confidentiality of its own confidential information. Grantee may not copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give, or disclose Confidential Information to third parties, or use Confidential Information except as is allowed by law and for the Project activities and Grantee must advise each of its employees and agents of these restrictions. Grantee must assist Agency in identifying and

preventing any unauthorized use or disclosure of Confidential Information. Grantee must advise Agency immediately if Grantee learns or has reason to believe any Confidential Information has been, or may be, used or disclosed in violation of the restrictions in this Section. Grantee must, at its expense, cooperate with Agency in seeking injunctive or other equitable relief, in the name of Agency or Grantee, to stop or prevent any use or disclosure of Confidential Information. At Agency's request, Grantee must return or destroy any Confidential Information. If Agency requests Grantee to destroy any Confidential Information, Grantee must provide Agency with written assurance indicating how, when and what information was destroyed.

- 10.3 Identity Protection Law.** Grantee must have and maintain a formal written information security program that provides safeguards to protect Confidential Information from loss, theft, and disclosure to unauthorized persons, as required by the Oregon Consumer Information Protection Act, ORS 646A.600-628. If Grantee or its agents discover or are notified of a potential or actual "Breach of Security", as defined by ORS 646A.602(1)(a), or a failure to comply with the requirements of ORS 646A.600-628, (collectively, "Breach") with respect to Confidential Information, Grantee must promptly but in any event within one calendar day (i) notify the Agency Grant Manager of such Breach and (ii) if the applicable Confidential Information was in the possession of Grantee or its agents at the time of such Breach, Grantee must (a) investigate and remedy the technical causes and technical effects of the Breach and (b) provide Agency with a written root cause analysis of the Breach and the specific steps Grantee will take to prevent the recurrence of the Breach or to ensure the potential Breach will not recur. For the avoidance of doubt, if Agency determines notice is required of any such Breach to any individual(s) or entity(ies), Agency will have sole control over the timing, content, and method of such notice, subject to Grantee's obligations under applicable law.
- 10.4 Subgrants/Contracts.** Grantee must require any subgrantees, contractors or subcontractors under this Grant who are exposed to or acquire Confidential Information to treat and maintain such information in the same manner as is required of Grantee under subsections 10.1 and 10.2 of this Section.
- 10.5 Background Check.** If requested by Agency and permitted by law, Grantee's employees, agents, contractors, subcontractors, and volunteers that perform Project activities must agree to submit to a criminal background check prior to performance of any Project activities or receipt of Confidential Information. Background checks will be performed at Grantee's expense. Based on the results of the background check, Grantee or Agency may refuse or limit (i) the participation of any Grantee employee, agent, contractor, subgrantee, or volunteer, in Project activities or (ii) access to Agency Personal Information or Grantee premises.

SECTION 11: INDEMNITY/LIABILITY

- 11.1 Indemnity.** Grantee must defend, save, hold harmless, and indemnify the State of Oregon and Agency and their officers, employees and agents from and against all claims, suits, actions, losses, damages, liabilities, costs, and expenses of any nature whatsoever, including attorneys' fees, resulting from, arising out of, or relating to the activities of Grantee or its officers, employees, subgrantees, contractors, subcontractors, or agents under this Grant (each of the foregoing individually or collectively a "Claim" for purposes of this Section)..
- 11.2 Defense.** Grantee may have control of the defense and settlement of any Claim subject to this Section. But neither Grantee nor any attorney engaged by Grantee may defend the Claim in the name of the State of Oregon, nor purport to act as legal representative of the State of Oregon or any of its agencies, without first receiving from the Attorney General, in a form and manner determined appropriate by the Attorney General, authority to act as legal counsel for the State of Oregon. Nor may Grantee settle any Claim on behalf of the State of Oregon without the approval of the Attorney General. The State of Oregon may, at its election and expense, assume its own defense and settlement in the event the State of Oregon determines Grantee is prohibited from defending the State of Oregon, or is not adequately defending the State of Oregon's interests, or an important governmental principle is at issue and the State of Oregon desires to assume its own defense. Grantee may not use any Grant Funds to reimburse itself for the defense of or settlement of any Claim.
- 11.3 Limitation.** Except as provided in this Section, neither Party will be liable for incidental, consequential, or other direct damages arising out of or related to this Grant, regardless of whether the damages or other liability is based in contract, tort (including negligence), strict liability, product liability or otherwise. Neither Party will be liable for any damages of any sort arising solely from the termination of this Grant in accordance with its terms.

SECTION 12: INSURANCE

- 12.1 Private Insurance.** If Grantee is a private entity, or if any contractors, subcontractors, or subgrantees used to carry out the Project are private entities, Grantee and any private contractors, subcontractors or subgrantees must obtain and maintain insurance covering Agency in the types and amounts indicated in Exhibit C.
- 12.2 Public Body Insurance.** If Grantee is a "public body" as defined in ORS 30.260, Grantee agrees to insure any obligations that may arise for Grantee under this Grant, including any indemnity obligations, through (i) the purchase of insurance as indicated in Exhibit C or (ii) the use of self-insurance or assessments paid under ORS 30.282 that is substantially similar to the types and amounts of insurance coverage indicated on Exhibit C, or (iii) a combination of any or all of the foregoing.
- 12.3 Real Property.** If the Project includes the construction, remodel or repair of real property or improvements to real property, Grantee must insure the real property and improvements against liability and risk of direct physical loss, damage or destruction at

least to the extent that similar insurance is customarily carried by entities constructing, operating and maintaining similar property or facilities.

SECTION 13: GOVERNING LAW, JURISDICTION

This Grant is governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively “Claim”) between Agency or any other agency or department of the State of Oregon, or both, and Grantee that arises from or relates to this Grant must be brought and conducted solely and exclusively within the Circuit Court of Marion County for the State of Oregon; provided, however, if a Claim must be brought in a federal forum, then it will be brought and conducted solely and exclusively within the United States District Court for the District of Oregon. In no event may this Section be construed as a waiver by the State of Oregon of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the eleventh amendment to the Constitution of the United States or otherwise, to or from any Claim or from the jurisdiction of any court. GRANTEE, BY EXECUTION OF THIS GRANT, HEREBY CONSENTS TO THE PERSONAL JURISDICTION OF SUCH COURTS.

SECTION 14: ALTERNATIVE DISPUTE RESOLUTION

The Parties should attempt in good faith to resolve any dispute arising out of this Grant. This may be done at any management level, including at a level higher than persons directly responsible for administration of the Grant. In addition, the Parties may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation. Each Party will bear its own costs incurred for any mediation or non-binding arbitration.

SECTION 15: DEFAULT

15.1 Grantee. Grantee will be in default under this Grant upon the occurrence of any of the following events:

- 15.1.1** Grantee fails to use the Grant Funds for the intended purpose described in Exhibit A or otherwise fails to perform, observe or discharge any of its covenants, agreements or obligations under this Grant;
- 15.1.2** Any representation, warranty or statement made by Grantee in this Grant or in any documents or reports relied upon by Agency to measure the Project, the expenditure of Grant Funds or the performance by Grantee is untrue in any material respect when made; or
- 15.1.3** A petition, proceeding or case is filed by or against Grantee under any federal or state bankruptcy, insolvency, receivership or other law relating to reorganization, liquidation, dissolution, winding-up or adjustment of debts; in the case of a petition filed

against Grantee, Grantee acquiesces to such petition or such petition is not dismissed within 20 calendar days after such filing, or such dismissal is not final or is subject to appeal; or Grantee becomes insolvent or admits its inability to pay its debts as they become due, or Grantee makes an assignment for the benefit of its creditors.

- 15.2 Agency.** Agency will be in default under this Grant if, after 15 days written notice specifying the nature of the default, Agency fails to perform, observe or discharge any of its covenants, agreements, or obligations under this Grant; provided, however, Agency will not be in default if Agency fails to disburse Grant Funds because there is insufficient expenditure authority for, or moneys available from, the Funding Source.

SECTION 16: REMEDIES

- 16.1 Agency Remedies.** In the event Grantee is in default under Section 15.1, Agency may, at its option, pursue any or all of the remedies available to it under this Grant and at law or in equity, including, but not limited to: (i) termination of this Grant under Section 18.2, (ii) reducing or withholding payment for Project activities or materials that are deficient or Grantee has failed to complete by any scheduled deadlines, (iii) requiring Grantee to complete, at Grantee's expense, additional activities necessary to satisfy its obligations or meet performance standards under this Grant, (iv) initiation of an action or proceeding for damages, specific performance, or declaratory or injunctive relief, (v) exercise of its right of recovery of overpayments under Section 17 of this Grant or setoff, or both, or (vi) declaring Grantee ineligible for the receipt of future awards from Agency. These remedies are cumulative to the extent the remedies are not inconsistent, and Agency may pursue any remedy or remedies singly, collectively, successively or in any order whatsoever.
- 16.2 Grantee Remedies.** In the event Agency is in default under Section 15.2 and whether or not Grantee elects to terminate this Grant, Grantee's sole monetary remedy will be, within any limits set forth in this Grant, reimbursement of Project activities completed and accepted by Agency and authorized expenses incurred, less any claims Agency has against Grantee. In no event will Agency be liable to Grantee for any expenses related to termination of this Grant or for anticipated profits.

SECTION 17: WITHHOLDING FUNDS, RECOVERY

Agency may withhold from disbursements of Grant Funds due to Grantee, or Grantee must return to Agency within 30 days of Agency's written demand:

- 17.1** Any Grant Funds paid to Grantee under this Grant, or payments made under any other agreement between Agency and Grantee, that exceed the amount to which Grantee is entitled;
- 17.2** Any Grant Funds received by Grantee that remain unexpended or contractually committed for payment of the Project at the end of the Performance Period;

17.3 Any Grant Funds determined by Agency to be spent for purposes other than allowable Project activities; or

17.4 Any Grant Funds requested by Grantee as payment for deficient activities or materials.

SECTION 18: TERMINATION

18.1 **Mutual.** This Grant may be terminated at any time by mutual written consent of the Parties.

18.2 **By Agency.** Agency may terminate this Grant as follows:

18.2.1 At Agency’s discretion, upon 30 days advance written notice to Grantee;

18.2.2 Immediately upon written notice to Grantee, if Agency fails to receive funding, or appropriations, limitations or other expenditure authority at levels sufficient in Agency’s reasonable administrative discretion, to perform its obligations under this Grant;

18.2.3 Immediately upon written notice to Grantee, if federal or state laws, rules, regulations or guidelines are modified or interpreted in such a way that Agency’s performance under this Grant is prohibited or Agency is prohibited from funding the Grant from the Funding Source; or

18.2.4 Immediately upon written notice to Grantee, if Grantee is in default under this Grant and such default remains uncured 15 days after written notice thereof to Grantee.

18.3 **By Grantee.** Grantee may terminate this Grant as follows:

18.3.1 If Grantee is a governmental entity, immediately upon written notice to Agency, if Grantee fails to receive funding, or appropriations, limitations or other expenditure authority at levels sufficient to perform its obligations under this Grant.

18.3.2 If Grantee is a governmental entity, immediately upon written notice to Agency, if applicable laws, rules, regulations or guidelines are modified or interpreted in such a way that the Project activities contemplated under this Grant are prohibited by law or Grantee is prohibited from paying for the Project from the Grant Funds or other planned Project funding; or

18.3.3 Immediately upon written notice to Agency, if Agency is in default under this Grant and such default remains uncured 15 days after written notice thereof to Agency.

18.4 **Cease Activities.** Upon receiving a notice of termination of this Grant, Grantee must immediately cease all activities under this Grant, unless Agency expressly directs otherwise in such notice. Upon termination, Grantee must deliver to Agency all materials or other property that are or would be required to be provided to Agency under this Grant or that are needed to complete the Project activities that would have been performed by Grantee.

SECTION 19: MISCELLANEOUS

- 19.1 Conflict of Interest.** Grantee by signature to this Grant declares and certifies the award of this Grant and the Project activities to be funded by this Grant, create no potential or actual conflict of interest, as defined by ORS Chapter 244, for a director, officer or employee of Grantee.
- 19.2 Nonappropriation.** Agency's obligation to pay any amounts and otherwise perform its duties under this Grant is conditioned upon Agency receiving funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow Agency, in the exercise of its reasonable administrative discretion, to meet its obligations under this Grant. Nothing in this Grant may be construed as permitting any violation of Article XI, Section 7 of the Oregon Constitution or any other law limiting the activities, liabilities or monetary obligations of Agency.
- 19.3 Amendments.** The terms of this Grant may not be altered, modified, supplemented or otherwise amended, except by written agreement of the Parties.
- 19.4 Notice.** Except as otherwise expressly provided in this Grant, any notices to be given under this Grant must be given in writing by email, personal delivery, or postage prepaid mail, to a Party's Grant Manager at the physical address or email address set forth in this Grant, or to such other addresses as either Party may indicate pursuant to this Section. Any notice so addressed and mailed becomes effective five (5) days after mailing. Any notice given by personal delivery becomes effective when actually delivered. Any notice given by email becomes effective upon the sender's receipt of confirmation generated by the recipient's email system that the notice has been received by the recipient's email system.
- 19.5 Survival.** All rights and obligations of the Parties under this Grant will cease upon termination of this Grant, other than the rights and obligations arising under Sections 11, 13, 14, 16, 17 and subsection 19.5 hereof and those rights and obligations that by their express terms survive termination of this Grant; provided, however, termination of this Grant will not prejudice any rights or obligations accrued to the Parties under this Grant prior to termination.
- 19.6 Severability.** The Parties agree if any term or provision of this Grant is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions will not be affected, and the rights and obligations of the Parties will be construed and enforced as if the Grant did not contain the particular term or provision held to be invalid.
- 19.7 Counterparts.** This Grant may be executed in several counterparts, all of which when taken together constitute one agreement, notwithstanding that all Parties are not signatories to the same counterpart. Each copy of the Grant so executed constitutes an original.
- 19.8 Compliance with Law.** In connection with their activities under this Grant, the Parties must comply with all applicable federal, state and local laws.

- 19.9 Intended Beneficiaries.** Agency and Grantee are the only parties to this Grant and are the only parties entitled to enforce its terms. Nothing in this Grant provides, is intended to provide, or may be construed to provide any direct or indirect benefit or right to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of this Grant.
- 19.10 Assignment and Successors.** Grantee may not assign or transfer its interest in this Grant without the prior written consent of Agency and any attempt by Grantee to assign or transfer its interest in this Grant without such consent will be void and of no force or effect. Agency’s consent to Grantee’s assignment or transfer of its interest in this Grant will not relieve Grantee of any of its duties or obligations under this Grant. The provisions of this Grant will be binding upon and inure to the benefit of the Parties hereto, and their respective successors and permitted assigns.
- 19.11 Contracts and Subgrants.** Grantee may not, without Agency’s prior written consent, enter into any contracts or subgrants for any of the Project activities required of Grantee under this Grant. Agency’s consent to any contract or subgrant will not relieve Grantee of any of its duties or obligations under this Grant.
- 19.12 Time of the Essence.** Time is of the essence in Grantee’s performance of the Project activities under this Grant.
- 19.13 Records Maintenance and Access.** Grantee must maintain all financial records relating to this Grant in accordance with generally accepted accounting principles. In addition, Grantee must maintain any other records, whether in paper, electronic or other form, pertinent to this Grant in such a manner as to clearly document Grantee’s performance. All financial records and other records, whether in paper, electronic or other form, that are pertinent to this Grant, are collectively referred to as “Records.” Grantee acknowledges and agrees Agency and the Oregon Secretary of State's Office and the federal government and their duly authorized representatives will have access to all Records to perform examinations and audits and make excerpts and transcripts. Grantee must retain and keep accessible all Records for a minimum of six (6) years, or such longer period as may be required by applicable law, following termination of this Grant, or until the conclusion of any audit, controversy or litigation arising out of or related to this Grant, whichever date is later.
- 19.14 Headings.** The headings and captions to sections of this Grant have been inserted for identification and reference purposes only and may not be used to construe the meaning or to interpret this Grant.
- 19.15 Grant Documents.** This Grant consists of the following documents, which are incorporated by this reference and listed in descending order of precedence:
- This Grant less all exhibits
 - Exhibit A (the “Project”)
 - Exhibit B (Common and Customized Framework)
 - Exhibit C (Insurance)

19.16 Merger, Waiver. This Grant and all exhibits and attachments, if any, constitute the entire agreement between the Parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Grant. No waiver or consent under this Grant binds either Party unless in writing and signed by both Parties. Such waiver or consent, if made, is effective only in the specific instance and for the specific purpose given.

SECTION 20: SIGNATURES

EACH PARTY, BY SIGNATURE OF ITS AUTHORIZED REPRESENTATIVE, HEREBY ACKNOWLEDGES IT HAS READ THIS GRANT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.

IN WITNESS WHEREOF, the Parties have executed this Grant as of the dates set forth below.

STATE OF OREGON acting by and through its Department of Education

By: Philip Hofmann
Contracting Officer

11/07/2023
Date

Yamhill Carlton SD 1

By: Tami Zigler
Authorized Signature

11/21/2023
Date

Tami Zigler
Printed Name

Director of Fiscal Services
Title

93-6001098
Federal Tax ID Number

Approved for Legal Sufficiency in accordance with ORS 291.047

By: Jake Hogue
Assistant Attorney General

November 7, 2023, via email
Date

EXHIBIT A THE PROJECT

SECTION I – BACKGROUND AND GOALS

Signed into law in May of 2019, the Student Success Act (SSA) is a historic opportunity for Oregon schools. The law is rooted in equity, authentic community engagement and shared accountability for student success.

SSA establishes the Student Investment Account (SIA) to provide Oregon school districts and eligible charter schools with access to non-competitive grant funds. Each SIA applicant is required to work alongside educators, students, families, and their community to develop a plan and outline priorities and activities that align to the allowable uses in the law.

The SIA grants are for two purposes:

- 1) Meeting students’ mental or behavioral health needs, and
- 2) Increasing academic achievement and reducing academic disparities for students from racial or ethnic groups that have historically experienced academic disparities, students with disabilities, English language learners, economically disadvantaged students, students who are homeless, and students who are foster children.

SECTION II – PROJECT DEFINITIONS

The following capitalized terms have the meanings assigned below for purposes of Exhibits A and B.

“Act” means the “Student Success Act” codified in 2019 Oregon Laws Chapter 122, as amended from time to time, inclusive.

“Allowable Costs of the Project” means Grantee’s actual costs that are reasonable, necessary and directly related to the implementation of the Integrated Plan and are allowable uses of the Grant Funds under the Act.

“Baseline Targets” means the minimum expectations for improvement set forth in the Integrated Plan by the district in either: (i) raising academic achievement or (ii) reducing academic disparities and closing gaps, as further defined in the December 2019 “Guidance for Eligible Applicants”.

“Common Metrics” means the Five-Year Completion Rate, Third-Grade Reading Proficiency Rate, Ninth-Grade On-Track Rate, Regular Attendance Rate, and Four-Year On-Time Graduation rate used by the Agency to measure the success of activities funded by the SIA.

“Disaggregated” has the meaning given in section 12(a) of the Act.

“Five-Year Completion Rate” has the meaning given in section 12(b) of the Act.

“Focal Student Groups” means students from racial or ethnic groups that have historically experienced academic disparities, students with disabilities, English language learners, economically disadvantaged, students who are homeless and students who are foster children.

“Four-Year on-Time Graduation Rate” means the percentage of students who received a high school diploma or a modified diploma within four years of the student beginning the ninth grade.

“Gap Closing Targets” or “Closing Gap Targets” means the reduction of academic disparities between groups of students especially for Focal Student Groups set forth in the Integrated Plan based on the February 2022 “Aligning for Student Success: Integrated Guidance for Six ODE Initiatives”.

“Integrated Guidance” means the integration of the following six programs: High School Success (HSS), Student Investment Account (SIA), Continuous Improvement Planning (CIP), Career and Technical Education-Perkins V (CTE), Every Day Matters (EDM), and Early Indicators Intervention Systems (EIS). Together operationally, the guidance creates opportunities to improve outcomes and learning conditions for students and educators. Working within existing state statutes and administrative rules, ODE developed a framework for success that meets the core purpose of each program while trying to create a stronger framework from which progress, long-term impact, and learning approach to monitoring and evaluation is a hallmark of high-performing educational systems.

“Integrated Plan” means the plan developed following the Integrated Guidance, which includes the SIA, which has a focus on increasing academic achievement by all students, reducing academic disparities for identified student groups, and meeting students’ mental and behavioral health needs in addition to other needs deemed important at each school, stated outcomes, strategies, and activities. The plan may only be adjusted with approval from ODE staff in order to align with the anticipated outcomes and approved by Agency.

“Local Optional Metrics” means additional Progress Markers toward the Common Metrics included in the Integrated Plan.

“Longitudinal Performance Growth Targets (LPGTs)” means the required common metrics and optional locally defined metrics, including targets related to student mental and behavioral health needs, included in Grantee’s Integrated Plan.

“Ninth-grade On-Track Rate” has the meaning given in section 12(d) of the Act.

“Progress Markers” means sets of indicators set forth in the Integrated Plan that identify the kinds of changes Agency expects to see in policies, practices and approaches over the next three years that lead to Grantee reaching its LPGTs.

“Regular Attendance Rate” has the meaning given in section 12(f) of the Act.

“SIA Account” means the Student Investment Account established, pursuant to ORS 327.175, within the Fund for Student Success for the purpose of distributing grants under ORS 327.195.

“Stretch Targets” means significant improvement set forth in the Integrated Plan by the district in either: (i) raising academic achievement or (ii) reducing academic disparities and closing gaps, as further described in the December 2019 “Guidance for Eligible Applicants”.

“**Third-Grade Reading Proficiency Rate**” has the meaning given in section 12(g) of the Act.

SECTION III – PROJECT ACTIVITIES

Integrated Plan Implementation

Agency will disburse Grant Funds for Allowable Costs of the Project that implement Grantee’s Integrated Plan during the Performance Period in accordance with formula and activities described in the Act.

At the start of the 2023-2024 School Year, Grantee must begin to implement its Integrated Plan.

Grantee must use the Grant Funds only for:

(a) Increasing instructional time, which may include: (A) More hours or days of instructional time; (B) Summer programs; (C) Before-school or after-school programs; or (D) Technological investments that minimize class time used for assessments administered to students.

(b) Addressing students’ health or safety needs, which may include: (A) Social-emotional learning and development; (B) Student mental and behavioral health; (C) Improvements to teaching and learning practices or organizational structures that lead to better interpersonal relationships at the school; (D) Student health and wellness; (E) Trauma-informed practices; (F) School health professionals and assistants; or (G) Facility improvements directly related to improving student health or safety.

(c) Reducing class sizes, which may include increasing the use of instructional assistants, by using evidence-based criteria to ensure appropriate student-teacher ratios or staff caseloads.

(d) Expanding availability of and student participation in well-rounded learning experiences, which may include: (A) Developmentally appropriate and culturally responsive early literacy practices and programs in prekindergarten through third grade; (B) Culturally responsive practices and programs in grades six through eight, including learning, counseling and student support that is connected to colleges and careers; (C) Broadened curricular options at all grade levels, including access to: (i) Art, music and physical education classes; (ii) Science, technology, engineering and mathematics education; (iii) Career and technical education, including career and technical student organization programs; (iv) Electives that are engaging to students; (v) Accelerated college credit programs, including dual credit programs, International Baccalaureate programs and advanced placement programs; (vi) Dropout prevention programs and transition supports; (vii) Life skills classes; or (viii) Talented and gifted programs; or (D) Access to licensed educators with a library media endorsement

Administrative costs shall not exceed 5% or \$500,000, whichever is less, of Grantee’s total expenditures. Administrative costs may include (A) Ongoing community engagement; (B) costs associated with the administration of the grant.

Grantee must make satisfactory progress on Grantee’s Progress Markers and LPGT described in the Exhibit B.

Grantee must periodically review its progress toward meeting Grantee’s Progress Markers and LPGT described in Exhibit B..

SECTION IV – REPORTING REQUIREMENTS

Grantee must submit quarterly financial and performance progress reports as well as a final yearly report on the dates set forth in Section V. This reporting requirement shall survive termination of this Agreement.

Financial Reports

Beginning in October of 2023 and continuing each quarter thereafter, Grantee must submit a financial report detailing its expenditure of Grant Funds to the Agency using the form provided by the Agency. Reports are due 30 days after the end of each fiscal year quarter. The yearly report will be due no later than 60 days after the end of the performance period.

If Grantee does not use the Grant Funds for Allowable Project Costs Agency may exercise the remedies provided in Section 17 of this Grant, including without limitation deducting amounts from future disbursements of Grant Funds.

Any Grant Funds that are not used by Grantee by September 30 of each grant year, must be returned to Agency for deposit in the Student Investment Account.

Integrated Plan Performance Reporting

The Agency will closely monitor and evaluate Grantee's progress towards its Progress Markers.

Beginning in October of 2023 and continuing each quarter thereafter, Grantee must submit a narrative Performance Progress Report detailing its Integrated Plan activities to the Agency using the form provided by the Agency. Reports are due 30 days after the end of each fiscal year quarter. Reports include providing Progress Marker updates. The yearly report will be due no later than 60 days after the end of the performance period.

SIA Grant Monitoring

The Agency will monitor Grantee's performance under this Grant in person, video conferencing or by phone. Agency will provide written notice to Grantee, as provided in Section 19.4 of the Grant, at least 15 days in advance of Agency's monitoring activities and will schedule in person visits, video conferencing and phone calls.

A Grant monitoring visit or call may cover a variety of topics at Agency's discretion including but not limited to: Grantee's compliance with the SIA Account purposes; challenges faced by the Grantee in implementing its Plan; Integrated Plan outcomes; its budget and expenditure of moneys received from the SIA Account, Grantee's progress toward achieving its Progress Markers; financial reporting, any expenditure changes, and reconciliation of Grant Funds; or Grantee's training and technical assistance needs.

Before an on-site visit, the Agency will advise Grantee on how to prepare for the monitoring visit and financial reconciliation, the format for the visit, and which Grantee organizational leaders, staff or others should be involved in the visit. Once a date and time are confirmed, the Grantee should send a

notification to its organizational leaders, staff, students and community partners who are expected to participate; identify a meeting location and prepare all necessary monitoring documents and data.

The department may establish a procedure for conducting performance audits on a random basis or based on just cause as allowed under rules adopted by the board.

Each grant recipient must conduct a performance review every four years as required by standards adopted in board rule.

SECTION V – DISBURSEMENT and REPORTING PROVISIONS

Agency will disburse the Grant Funds using its Electronic Grants Management System (“EGMS”), on a quarterly basis as outlined below:

Disbursement Date	Quarterly Amount
July 1	25% of funds allocated
October 1	25% of funds allocated
January 1	25% of funds allocated
April 1	25% of funds allocated

If this Grant is not fully executed by July 1, annually, the Agency will disburse the Grant Funds within 30 days of the Execution Date.

Agency will disburse the Grant Funds in quarterly disbursements in advance of expenditures, not on a reimbursement basis. While we encourage grantees to draw funds down following the schedule noted above, 100% of funds must be drawn down by June 30th, each year.

Grantee must submit its financial and performance progress reports by the following dates:

October 31

January 31

April 30

November 30 (Annual Report)

Grantee shall provide to Agency the minutes from the board meeting demonstrating that Grantee’s Financial Audit was presented at an open meeting with the opportunity for public comment (not a consent agenda item). These board minutes must be submitted alongside the Second Quarterly Report.

Grantee shall provide to Agency the minutes from the board meeting demonstrating that Grantee’s Annual Report was presented at an open meeting with the opportunity for public comment (not a consent agenda item). These board minutes must be submitted alongside the Annual Report.

Grantee must post its Annual Report to Grantee’s webpage.

EXHIBIT B

COMMON AND CUSTOMIZED PERFORMANCE FRAMEWORK

YAMHILL CARLTON SD 1

SECTION I – PROGRESS MARKERS FOR 2023-2025 BIENNIUM

The Progress Markers are a mechanism to support a developmental approach to evaluation with a focus on learning about the kinds of changes that happen from distinct investments. Grantees will provide updates toward these Progress Markers through the quarterly/annual reports. The following fifteen Progress Markers are arranged into three categories that represent the advancement in degree of change from minimum to profound as described and listed below:

- A. **“Start to See: Early Signs of Progress”** Based on your investments and activities, what changes or contributions are you noticing? What practices are improving?
- B. **“Gaining Traction: Intermediate Changes”** Based on your investments and activities, are you seeing any of these impacts?
- C. **“Profound Progress: Substantial and Significant Changes”** Based on your investments and activities, are any of these more transformational changes noticeable?

A. Start to See: Early Signs of Progress

1	Community engagement is authentic, consistent, and ongoing. The strengths that educators, students, families, focal groups, and tribal communities bring to the educational experience informs school and district practices and planning.
2	Equity tools are utilized in continuous improvement cycles, including the ongoing use of an equity lens or decision-tool that impacts policies, procedures, people/students, resource allocation, and practices that may impact grading, discipline, and attendance.
3	Data teams are formed and provided time to meet regularly to review disaggregated student data in multiple categories (grade bands, content areas, attendance, discipline, mental health, participation in advanced coursework, formative assessment data, etc.). These teams have open access to timely student data and as a result decisions are made that positively impact district/school-wide systems and focal populations.
4	Schools and districts have an accurate inventory of literacy assessments, tools, and curriculum being used, including digital resources, to support literacy (reading, writing, listening, and speaking). The inventory includes a review of what resources and professional development are research-aligned, formative, diagnostic, and culturally responsive.

B. Gaining Traction: Intermediate Changes

5	Two-way communication practices are in place, with attention to mobile students and primary family languages. Families understand approaches to engagement and attendance, literacy strategy, math vision, what “9th grade on-track” means, graduation requirements, access to advanced/college-level courses and CTE experiences, and approaches to supporting student well-being and well-rounded education.
6	Student agency and voice is elevated. Educators use student-centered approaches and instructional practices that shift processes and policies that actualize student and family ideas and priorities.
7	Action research, professional learning, data teams, and strengths-based intervention systems are supported by school leaders and are working in concert to identify policies, practices, or procedures informed by staff feedback to meet student needs, including addressing systemic barriers, the root-causes of chronic absenteeism, academic disparity, and student well-being. These changes and supports are monitored and adjusted as needed.
8	Comprehensive, evidence-informed, culturally responsive literacy plans, including professional development for educators, are documented and communicated to staff, students (developmentally appropriate), and families. Literacy plans and instruction are evaluated and adjusted to deepen students’ learning. Digital resources are being used with fidelity to advance learners’ engagement with instruction.
9	A review of 9th grade course scheduling, as it relates to on-track status for focal student groups, accounts for core and support core class placement . School staff ensure emerging bilingual students are enrolled in appropriate credit-bearing courses that meet graduation requirements.
10	Foundational learning practices that create a culturally sustaining and welcoming climate are visible. This includes practices that ensure safe, brave, and welcoming classrooms, schools and co/extracurricular environments. Strengths-based, equity-centered, trauma and SEL-informed practices are present and noticeable. Policies and practices prioritize health, well-being, care, connection, engagement, and relationship building. Multiple ways of being are supported through culturally affirming and sustaining practices for students, staff, and administrators.

C. Profound Progress: Substantial and Significant Changes

11	Schools strengthen partnerships with active community organizations and partners, including local public health, mental health, colleges, workforce development boards, employers, labor partners, faith communities, Tribal nations, and other education partners in order to collaboratively support students’ growth and well-being. Characteristics of strong partnerships include mutual trust and respect, strengths-based and collaborative approaches, clear communication around roles, and shared responsibilities and decision-making power.
12	Financial stewardship reflects high-quality spending with accurate and transparent use of state and federal funds in relationship to a comprehensive needs assessment, disaggregated data, and the priorities expressed by students, families, communities, business, and Tribal partners in resource allocation and review.
13	Students and educators experience a well-rounded and balanced use of assessment systems that help them identify student learning in the areas of the Oregon State Standards. Educators understand how to assess emerging multilingual students’ assets to inform gauging progress.
14	Policies, practices, and learning communities address systemic barriers. Schools and districts have a process to identify, analyze, and address barriers that disconnect students from their educational goals, impact student engagement or attendance, and/or impede students from graduating on-time or transitioning to

	their next steps after high school. Staff members are consistently engaging in action research, guided by student’s strengths and interests, to improve their practice and advance professional learning.
15	Schools create places and learning conditions where every student, family, educator and staff member is welcomed, where their culture and assets are valued and supported, and where their voices are integral to decision making. Instruction is monitored and adjusted to advance and deepen individual learners’ knowledge and understanding of the curriculum. Educators are empowered with agency and creativity. Communities are alive with visions, stories, and systems of vitality, wholeness, and sustainability.

SECTION II – FINALIZED CO-DEVELOPED LPGTS

The Longitudinal Performance Growth Targets (LPGTs) include baseline, stretch, and gap-closing targets for each of the common metrics. These targets center focal student groups while supporting public transparency and learning. Progress toward meeting these Longitudinal Performance Growth Targets will be included in the Annual Report. While all three types of targets are named in the Grant Agreement, ODE will review and consider when or if intervention is needed using only the Baseline and Gap-Closing Targets

Target Type	2023-24	2024-25	2025-26	2026-27	2027-28
Four Year Cohort Graduation					
Baseline Target: All Students	68.70%	71.70%	74.70%	77.70%	80.70%
Stretch Target: All Students	70.00%	73.00%	76.00%	79.00%	82.00%
Gap-Closing Target: All Focal Group Students	54.00%	58.00%	62.00%	66.00%	70.00%
Five Year Cohort Completion					
Baseline Target: All Students	91.50%	93.50%	94.50%	>95.00%	>95.00%
Stretch Target: All Students	92.50%	94.50%	>95.00%	>95.00%	>95.00%
Gap-Closing Target: All Focal Group Students	89.40%	91.40%	93.40%	94.40%	>95.00%

9th Grade on-Track					
Baseline Target: All Students	94.00%	95.00%	>95.00%	>95.00%	>95.00%
Stretch Target: All Students	95.00%	>95.00%	>95.00%	>95.00%	>95.00%
Gap-Closing Target: All Focal Group Students	90.00%	92.00%	94.00%	>95.00%	>95.00%
3rd Grade ELA Proficiency					
Baseline Target: All Students	42.90%	44.40%	46.40%	48.40%	50.40%
Stretch Target: All Students	44.40%	47.40%	50.40%	53.40%	56.40%
Gap-Closing Target: All Focal Group Students	35.00%	37.00%	40.00%	43.00%	46.00%
Regular Attenders					
Baseline Target: All Students	77.50%	78.50%	79.50%	80.50%	81.50%
Stretch Target: All Students	78.50%	80.50%	82.50%	84.50%	86.50%
Gap-Closing Target: All Focal Group Students	68.75%	70.75%	72.75%	74.75%	76.75%

SECTION III – APPROVED LOCAL OPTIONAL METRICS (IF APPLICABLE)

Local optional metrics are designed to allow grantees to set and monitor metrics connected to outcomes they’ve described in their Integrated Plan.

	2023-24	2024-25	2025-26	2026-27	2027-28
Local Optional Metrics					
Baseline Target: All Students					
Stretch Target: All Students					
Gap-Closing Target: All Focal Group Students					

EXHIBIT C INSURANCE

INSURANCE REQUIREMENTS

Grantee/Recipient shall obtain at Grantee/Recipient's expense the insurance specified in this Exhibit C prior to performing under this Contract. Grantee/Recipient shall maintain such insurance in full force and at its own expense throughout the duration of this Contract, as required by any extended reporting period or continuous claims made coverage requirements, and all warranty periods that apply. Grantee/Recipient shall obtain the following insurance from insurance companies or entities that are authorized to transact the business of insurance and issue coverage in the State of Oregon and that are acceptable to Agency. All coverage shall be primary and non-contributory with any other insurance and self-insurance, with the exception of Professional Liability and Workers' Compensation. Grantee/Recipient shall pay for all deductibles, self-insured retention, and self-insurance, if any.

If Grantee/Recipient maintains broader coverage and/or higher limits than the minimums shown in this insurance requirement exhibit, Agency requires and shall be entitled to the broader coverage and/or higher limits maintained by Grantee/Recipient.

WORKERS' COMPENSATION & EMPLOYERS' LIABILITY

All employers, including Grantee/Recipient, that employ subject workers, as defined in ORS 656.027, shall comply with ORS 656.017, and provide workers' compensation insurance coverage for those workers, unless they meet the requirement for an exemption under ORS 656.126(2). Grantee/Recipient shall require and ensure that each of its subcontractors complies with these requirements. If Grantee/Recipient is a subject employer, as defined in ORS 656.023, Grantee/Recipient shall also obtain employers' liability insurance coverage with limits not less than \$500,000 each accident.

If Grantee/Recipient is an employer subject to any other state's workers' compensation law, Contactor shall provide workers' compensation insurance coverage for its employees as required by applicable workers' compensation laws including employers' liability insurance coverage with limits not less than \$500,000 and shall require and ensure that each of its out-of-state subcontractors complies with these requirements.

As applicable, Grantee/Recipient/Recipient shall obtain coverage to discharge all responsibilities and liabilities that arise out of or relate to the Jones Act with limits of no less than \$5,000,000 and/or the Longshoremen's and Harbor Workers' Compensation Act.

COMMERCIAL GENERAL LIABILITY

Grantee/Recipient shall provide Commercial General Liability Insurance covering bodily injury and property damage in a form and with coverage that are satisfactory to the State. This insurance must include personal and advertising injury liability, products and completed operations, contractual liability coverage for the indemnity provided under this contract, and have no limitation of coverage to designated premises, project, or operation. Coverage must be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence and not less than \$2,000,000 annual aggregate limit.

AUTOMOBILE LIABILITY INSURANCE

Required **Not required**

Grantee/Recipient shall provide Automobile Liability Insurance covering Grantee/Recipient's business use including coverage for all owned, non-owned, or hired vehicles with a combined single limit of not less than \$1,000,000 for bodily injury and property damage. This coverage may be written in combination with the Commercial General Liability Insurance (with separate limits for Commercial General Liability and

Automobile Liability). Use of personal automobile liability insurance coverage may be acceptable if evidence that the policy includes a business use endorsement is provided.

PROFESSIONAL LIABILITY

Required **Not required**

Grantee/Recipient shall provide Professional Liability covering any damages caused by an error, omission or any negligent acts related to the services to be provided under this Contract by the Grantee/Recipient and Grantee/Recipient’s subcontractors, agents, officers or employees in an amount not less than \$1,000,000 per claim and not less than \$2,000,000 annual aggregate limit.

If coverage is provided on a claims made basis, then either an extended reporting period of not less than 24 months shall be included in the Professional Liability insurance coverage, or the Grantee/Recipient shall provide Continuous Claims Made coverage as stated below.

EXCESS/UMBRELLA INSURANCE

A combination of primary and excess/umbrella insurance may be used to meet the required limits of insurance. When used, all of the primary and umbrella or excess policies shall provide all of the insurance coverages herein required, including, but not limited to, primary and non-contributory, additional insured, Self-Insured Retentions (SIRs), indemnity, and defense requirements. The umbrella or excess policies shall be provided on a true “following form” or broader coverage basis, with coverage at least as broad as provided on the underlying insurance. No insurance policies maintained by the Additional Insureds, whether primary or excess, and which also apply to a loss covered hereunder, shall be called upon to contribute to a loss until the Contractor’s primary and excess liability policies are exhausted.

If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance.

ADDITIONAL INSURED

All liability insurance, except for Workers’ Compensation, Professional Liability, Pollution Liability and Network Security and Privacy Liability (if applicable), required under this Contract must include an additional insured endorsement specifying the State of Oregon, its officers, employees, and agents as Additional Insureds, but only with respect to Grantee/Recipient’s activities to be performed under this contract. Coverage shall be primary and non-contributory with any other activities to be performed under this Grant.

Regarding Additional Insured status under the General Liability policy, we require additional insured status with respect to liability arising out of ongoing operations and completed operations, but only with respect to Grantee/Recipient’s activities to be performed under this Contract. The Additional Insured endorsement with respect to liability arising out of your ongoing operations must be on or at least as broad as ISO Form CG 20 10 and the Additional Insured endorsement with respect to completed operations must be on or at least as broad as ISO form CG 20 37.

WAIVER OF SUBROGATION

Grantee waives, and must require its first tier contractors and subgrantees waive, rights of subrogation which Grantee, Grantee’s first tier contractors and subgrantees, if any, or any insurer of Grantee may acquire against the Agency or State of Oregon by virtue of the payment of any loss. Grantee must obtain, and require its first tier contractors and subgrantees to obtain, any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the Agency has received a waiver of subrogation endorsement from the Grantee or the Grantee’s insurer(s).

CONTINUOUS CLAIMS MADE COVERAGE

If any of the required liability insurance is on a claims made basis and does not include an extended reporting period of at least 24 months, then Grantee/Recipient shall maintain continuous claims made liability coverage, provided the effective date of the continuous claims made coverage is on or before the effective date of the Grant Agreement, for a minimum of 24 months following the later of:

1. Grantee/Recipient’s completion and Agency’s acceptance of all Services required under the Contract, or
2. Agency or Grantee/Recipient termination of this Contract, or
3. The expiration of all warranty periods provided under this Contract.

CERTIFICATE(S) AND PROOF OF INSURANCE

Grantee/Recipient shall provide to Agency Certificate(s) of Insurance for all required insurance before delivering any Goods and performing any Services required under this Contract. The Certificate(s) shall list the State of Oregon, its officers, employees and agents as a Certificate holder and as an endorsed Additional Insured. The Certificate(s) shall also include all required endorsements or copies of the applicable policy language effecting coverage required by this Contract. If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance. As proof of insurance Agency has the right to request copies of insurance policies and endorsements relating to the insurance requirements in this Contract.

NOTICE OF CHANGE OR CANCELLATION

The Grantee/Recipient or its insurer must provide at least 30 days’ written notice to Agency before cancellation of, material change to, potential exhaustion of aggregate limits of, or non-renewal of the required insurance coverage(s).

INSURANCE REQUIREMENT REVIEW

Grantee/Recipient agrees to periodic review of insurance requirements by Agency under this Contract and to provide updated requirements as mutually agreed upon by Grantee/Recipient and Agency.

STATE ACCEPTANCE

All insurance providers are subject to Agency acceptance. If requested by Agency, Grantee/Recipient shall provide complete copies of insurance policies, endorsements, self-insurance documents and related insurance documents to Agency’s representatives responsible for verification of the insurance coverages required under this Exhibit C.

Additional Coverages That May Apply:

DIRECTORS, OFFICERS AND ORGANIZATION LIABILITY:

Required **Not required**

Grantee/Recipient shall provide **Directors, Officers and Organization** insurance covering the Grantee/Recipient’s Organization, Directors, Officers, and Trustees actual or alleged errors, omissions, negligent, or wrongful acts, including improper governance, employment practices and financial oversight - including improper oversight and/or use of use of grant funds and donor contributions which includes state or federal funds - with a combined single limit of not less than \$1,000,000 per claim.

PHYSICAL ABUSE AND MOLESTATION INSURANCE COVERAGE:

Required **Not required**

Grantee/Recipient shall provide Abuse and Molestation Insurance in a form and with coverage that are satisfactory to the State covering damages arising out of actual, perceived, or threatened physical abuse, mental injury, sexual molestation, negligent: hiring, employment, supervision, training, investigation, reporting to proper authorities, and retention of any person for whom the Grantee/Recipient is responsible including but not limited to Grantee/Recipient and Grantee/Recipient's employees and volunteers. Policy endorsement's definition of an insured shall include the Grantee/Recipient, and the Grantee/Recipient's employees and volunteers. Coverage shall be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence and not less than \$3,000,000 annual aggregate. Coverage can be provided by a separate policy or as an endorsement to the commercial general liability or professional liability policies. The limits shall be exclusive to this required coverage. Incidents related to or arising out of physical abuse, mental injury, or sexual molestation, whether committed by one or more individuals, and irrespective of the number of incidents or injuries or the time period or area over which the incidents or injuries occur, shall be treated as a separate occurrence for each victim. Coverage shall include the cost of defense and the cost of defense shall be provided outside the coverage limit.

STATE OF OREGON GRANT AGREEMENT

GRANT NO. 34245

"High School Graduation and College and Career Readiness Act of 2017"

This Grant Agreement ("Grant") is between the State of Oregon acting by and through its Department of Education ("Agency") and **Yamhill Carlton SD 1** ("Grantee"), each a "Party" and, together, the "Parties".

SECTION 1: AUTHORITY

Pursuant to ORS 190, Agency is authorized to enter into a grant agreement and pursuant to ORS 327.128, Agency is authorized to provide funding for the purposes described in ORS 327.850 to 327.895 for this Grant.

SECTION 2: PURPOSE

The purpose of this Grant is to provide funding to establish or expand programs related to drop-out prevention, career and technical education, and college level education opportunities for students in grades 9 through 12 throughout Oregon.

SECTION 3: EFFECTIVE DATE AND DURATION

When all Parties have executed this Grant, and all necessary approvals have been obtained ("Execution Date"), this Grant is effective and has a Grant funding start date as of July 1, 2023 ("Effective Date"), and, unless extended or terminated earlier in accordance with its terms, will expire on June 30, 2024.

SECTION 4: GRANT MANAGERS

4.1 Agency's Grant Manager is:

Brea Cardiel
Office of Education, Innovation & Improvement
255 Capitol St NE
Salem, OR 97310-0203
brea.cardiel@ode.oregon.gov

4.2 Grantee's Grant Manager is:

Clint Raever
Yamhill Carlton SD 1
120 N Larch Pl
Yamhill, OR 97148

4.3 A Party may designate a new Grant Manager by written notice to the other Party.

SECTION 5: PROJECT ACTIVITIES

Grantee must perform the project activities set forth on Exhibit A (the "Project"), attached hereto and incorporated in this Grant by this reference, for the period beginning on the Effective Date and ending June 30, 2024(the "Performance Period").

SECTION 6: GRANT FUNDS

In accordance with the terms and conditions of this Grant, Agency will provide Grantee up to \$241,245.15 ("Grant Funds") for the Project. Agency will pay the Grant Funds from monies available through both the High School Graduation and College and Career Readiness Fund and the Statewide Education Initiatives Account ("Funding Source"). A reduction in the monies in the Funding Source may result in a decrease in Grant Funds available to Agency.

SECTION 7: DISBURSEMENT GENERALLY

7.1 Disbursement.

- 7.1.1** Subject to the availability of sufficient moneys in and from the Funding Source, Agency will disburse Grant Funds to Grantee for the allowable Project activities described in Exhibit A that are undertaken during the Performance Period.
- 7.1.2** Grantee must provide to Agency any information or detail regarding the expenditure of Grant Funds required under Exhibit A prior to disbursement or as Agency may request.
- 7.1.3** Agency will only disburse Grant Funds to Grantee for activities completed or materials produced, that, if required by Exhibit A, are approved by Agency. If Agency determines any completed Project activities or materials produced are not acceptable and any deficiencies are the responsibility of Grantee, Agency will prepare a detailed written description of the deficiencies within 15 days of receipt of the materials or performance of the activity, and will deliver such notice to Grantee. Grantee must correct any deficiencies at no additional cost to Agency within 15 days. Grantee may resubmit a

request for disbursement that includes evidence satisfactory to Agency demonstrating deficiencies were corrected.

7.2 Conditions Precedent to Disbursement. Agency's obligation to disburse Grant Funds to Grantee under this Grant is subject to satisfaction of each of the following conditions precedent:

7.2.1 Agency has received sufficient funding, appropriations, expenditure limitation, allotments or other necessary expenditure authorizations to allow Agency, in the exercise of its reasonable administrative discretion, to make the disbursement from the Funding Source;

7.2.2 No default as described in Section 15 has occurred; and

7.2.3 Grantee's representations and warranties set forth in Section 8 are true and correct on the date of disbursement(s) with the same effect as though made on the date of disbursement.

7.3 No Duplicate Payment. Grantee may use other funds in addition to the Grant Funds to complete the Project; provided, however, the Grantee may not credit or pay any Grant Funds for Project costs that are paid for with other funds and would result in duplicate funding.

7.4 Suspension of Funding and Project. Agency may by written notice to Grantee, temporarily cease funding and require Grantee to stop all, or any part, of the Project dependent upon Grant Funds for a period of up to 180 days after the date of the notice, if Agency has or reasonably projects that it will have insufficient funds from the Funding Source to disburse the full amount of the Grant Funds. Upon receipt of the notice, Grantee must immediately cease all Project activities dependent on Grant Funds, or if that is impossible, must take all necessary steps to minimize the Project activities allocable to Grant Funds.

If Agency subsequently projects that it will have sufficient funds, Agency will notify Grantee that it may resume activities. If sufficient funds do not become available, **Suspension of Funding and Project.** Agency may by written notice to Grantee, temporarily cease funding and require Grantee to stop all, or any part, of the Project dependent upon Grant Funds for a period of up to 180 days after the date of the notice, if Agency has or reasonably projects that it will have insufficient funds from the Funding Source to disburse the full amount of the Grant Funds. Upon receipt of the notice, Grantee must immediately cease all Project activities dependent on Grant Funds, or if that is impossible, must take all necessary steps to minimize the Project activities allocable to Grant Funds.

SECTION 8: REPRESENTATIONS AND WARRANTIES

8.1 Organization/Authority. Grantee represents and warrants to Agency that:

- 8.1.1** Grantee is eligible to accept Grant Funds for this purpose, and is validly organized and existing under the laws of the State of Oregon.;
- 8.1.2** Grantee has all necessary rights, powers and authority under any organizational documents and under Oregon Law to (a) execute this Grant, (b) incur and perform its obligations under this Grant, and (c) receive financing, including the Grant Funds, for the Project;
- 8.1.3** This Grant has been duly executed by Grantee and when executed by Agency, constitutes a legal, valid and binding obligation of Grantee enforceable in accordance with its terms;
- 8.1.4** If applicable and necessary, the execution and delivery of this Grant by Grantee has been authorized by an ordinance, order or resolution of its governing body, or voter approval, that was adopted in accordance with applicable law and requirements for filing public notices and holding public meetings; and
- 8.1.5** There is no proceeding pending or threatened against Grantee before any court of governmental authority that if adversely determined would materially adversely affect the Project or the ability of Grantee to carry out the Project.

8.2 False Claims Act. Grantee acknowledges the Oregon False Claims Act, ORS 180.750 to 180.785, applies to any "claim" (as defined by ORS 180.750) made by (or caused by) Grantee that pertains to this Grant or to the Project. Grantee certifies that no claim described in the previous sentence is or will be a "false claim" (as defined by ORS 180.750) or an act prohibited by ORS 180.755. Grantee further acknowledges in addition to the remedies under Section 16, if it makes (or causes to be made) a false claim or performs (or causes to be performed) an act prohibited under the Oregon False Claims Act, the Oregon Attorney General may enforce the liabilities and penalties provided by the Oregon False Claims Act against the Grantee.

8.3 No limitation. The representations and warranties set forth in this Section are in addition to, and not in lieu of, any other representations or warranties provided by Grantee.

SECTION 9: OWNERSHIP

9.1 Intellectual Property Definitions. As used in this Section and elsewhere in this Grant, the following terms have the meanings set forth below:

"Third Party Intellectual Property" means any intellectual property owned by parties other than Grantee or Agency.

"Work Product" means every invention, discovery, work of authorship, trade secret or other tangible or intangible item Grantee is required to create or deliver as part of the Project, and all intellectual property rights therein.

9.2 Grantee Ownership. Grantee must deliver copies of all Work Product as directed in Exhibit A. Grantee retains ownership of all Work Product, and grants Agency an irrevocable, non-exclusive, perpetual, royalty-free license to use, to reproduce, to prepare derivative works based upon, to distribute, to perform and to display the Work Product, to authorize others to do the same on Agency's behalf, and to sublicense the Work Product to other entities without restriction.

9.3 Third Party Ownership. If the Work Product created by Grantee under this Grant is a derivative work based on Third Party Intellectual Property, or is a compilation that includes Third Party Intellectual Property, Grantee must secure an irrevocable, non-exclusive, perpetual, royalty-free license allowing Agency and other entities the same rights listed above for the pre-existing element of the Third party Intellectual Property employed in the Work Product. If state or federal law requires that Agency or Grantee grant to the United States a license to any intellectual property in the Work Product, or if state or federal law requires Agency or the United States to own the intellectual property in the Work Product, then Grantee must execute such further documents and instruments as Agency may reasonably request in order to make any such grant or to assign ownership in such intellectual property to the United States or Agency.

9.4 Real Property. If the Project includes the acquisition, construction, remodel or repair of real property or improvements to real property, Grantee may not sell, transfer, encumber, lease or otherwise dispose of any real property or improvements to real property paid for with Grant Funds for a period of six (6) years after the Effective Date of this Grant without the prior written consent of the Agency.

SECTION 10: CONFIDENTIAL INFORMATION

10.1 Confidential Information Definition. Grantee acknowledges it and its employees or agents may, in the course of performing its responsibilities, be exposed to or acquire information that is: (i) confidential to Agency or Project participants or (ii) the disclosure of which is restricted under federal or state law, including without limitation: (a) personal identifiable information, as that term is used in ORS 646A.602(11), (b) social security numbers, and (c) information protected by the federal Family Educational Rights and Privacy Act under 20 USC § 1232g (items (i) and (ii) separately and collectively "Confidential Information").

10.2 Nondisclosure. Grantee agrees to hold Confidential Information as required by any applicable law and in all cases in strict confidence, using at least the same degree of care Grantee uses in maintaining the confidentiality of its own confidential information.

Grantee may not copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give, or disclose Confidential Information to third parties, or use Confidential Information except as is allowed by law and for the Project activities and Grantee must advise each of its employees and agents of these restrictions. Grantee must assist Agency in identifying and preventing any unauthorized use or disclosure of Confidential Information. Grantee must advise Agency immediately if Grantee learns or has reason to believe any Confidential Information has been, or may be, used or disclosed in violation of the restrictions in this Section. Grantee must, at its expense, cooperate with Agency in seeking injunctive or other equitable relief, in the name of Agency or Grantee, to stop or prevent any use or disclosure of Confidential Information. At Agency's request, Grantee must return or destroy any Confidential Information, If Agency requests Grantee to destroy any confidential information, Grantee must provide Agency with written assurance indicating how, when and what information was destroyed.

- 10.3 Identity Protection Law.** Grantee must have and maintain a formal written information security program that provides safeguards to protect Confidential Information from loss, theft, and disclosure to unauthorized persons, as required by the Oregon Consumer Identity Theft Protection Act, ORS 646A.600-646A.628. If Grantee or its agents discover or are notified of a potential or actual "Breach of Security", as defined by ORS 646A.602(1)(a), or a failure to comply with the requirements of ORS 646A.600 - 628, (collectively, "Breach") with respect to Confidential Information, Grantee must promptly but in any event within one calendar day (i) notify the Agency Grant Manager of such Breach and (ii) if the applicable Confidential Information was in the possession of Grantee or its agents at the time of such Breach, Grantee must (a) investigate and remedy the technical causes and technical effects of the Breach and (b) provide Agency with a written root cause analysis of the Breach and the specific steps Grantee will take to prevent the recurrence of the Breach or to ensure the potential Breach will not recur. For the avoidance of doubt, if Agency determines notice required of any such Breach to any individual(s) or entity(ies), Agency will have sole control over the timing, content, and method of such notice, subject to Grantee's obligations under applicable law.
- 10.4 Subgrants/Contracts.** Grantee must require any subgrantees, contractors or subcontractors under this Grant who are exposed to or acquire Confidential Information to treat and maintain such information in the same manner as is required of Grantee under subsections 10.1 and 10.2 of this Section.
- 10.5 Background Check.** If requested by Agency and permitted by law, Grantee's employees, agents, contractors, subcontractors, and volunteers that perform Project activities must agree to submit to a criminal background check prior to performance of any Project activities or receipt of Confidential Information. Background checks will be performed at Grantee's expense. Based on the results of the a background check, Grantee or Agency may refuse or limit (i) the participation of any Grantee employee, agent, contractor, subgrantee, or volunteers, in Project activities or (ii) access to Agency Personal Information or Grantee premises.

SECTION 11: INDEMNITY/LIABILITY

- 11.1 Indemnity.** Grantee must defend, save, hold harmless, and indemnify the State of Oregon and Agency and their officers, employees and agents from and against all claims, suits, actions, losses, damages, liabilities, costs, and expenses of any nature whatsoever, including attorneys' fees, resulting from, arising out of, or relating to the activities of Grantee or its officers, employees, subgrantees, contractors, subcontractors, or agents under this Grant (each of the foregoing individually or collectively a "Claim" for purposes of this Section).
- 11.2 Defense.** Grantee may have control of the defense and settlement of any Claim subject to this Section. But neither Grantee nor any attorney engaged by Grantee may defend the Claim in the name of the State of Oregon, nor purport to act as legal representative of the State of Oregon or any of its agencies, without first receiving from the Attorney General, in a form and manner determined appropriate by the Attorney General, authority to act as legal counsel for the State of Oregon. Nor may Grantee settle any Claim on behalf of the State of Oregon without the approval of the Attorney General. The State of Oregon may, at its election and expense, assume its own defense and settlement in the event the State of Oregon determines Grantee is prohibited from defending the State of Oregon, or is not adequately defending the State of Oregon's interests, or an important governmental principle is at issue and the State of Oregon desires to assume its own defense. Grantee may not use any Grant Funds to reimburse itself for the defense of or settlement of any Claim.
- 11.3 Limitation.** Except as provided in this Section, neither Party will be liable for incidental, consequential, or other direct damages arising out of or related to this Grant, regardless of whether the damages or other liability is based in contract, tort (including negligence), strict liability, product liability or otherwise. Neither party will be liable for any damages of any sort arising solely from the termination of this Grant in accordance with its terms.

SECTION 12: INSURANCE

- 12.1 Private Insurance.** If Grantee is a private entity, or if any contractors, subcontractors, or subgrantees used to carry out the Project are private entities, Grantee and any private contractors, subcontractors or subgrantees must obtain and maintain insurance covering Agency in the types and amounts indicated in Exhibit B.
- 12.2 Public Body Insurance.** If Grantee is a "public body" as defined in ORS 30.260, Grantee agrees to insure any obligations that may arise for Grantee under this Grant, including any indemnity obligations, through (i) the purchase of insurance as indicated in Exhibit B or (ii) the use of self-insurance or assessments paid under ORS 30.282 that is substantially similar to the types and amounts of insurance coverage indicated on Exhibit B, or (iii) a combination of any or all of the foregoing.

- 12.3 Real Property.** If the Project includes the construction, remodel or repair of real property or improvements to real property, Grantee must insure the real property and improvements against liability and risk of direct physical loss, damage or destruction at least to the extent that similar insurance is customarily carried by entities constructing, operating and maintaining similar property or facilities.

SECTION 13: GOVERNING LAW, JURISDICTION

This Grant is governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively "Claim") between Agency or any other agency or department of the State of Oregon, or both, and Grantee that arises from or relates to this Grant must be brought and conducted solely and exclusively within the Circuit Court of Marion County for the State of Oregon; provided, however, if a Claim must be brought in a federal forum, then it will be brought and conducted solely and exclusively within the United States District Court for the District of Oregon. In no event may this Section be construed as a waiver by the State of Oregon of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the eleventh amendment to the Constitution of the United States or otherwise, to or from any Claim or from the jurisdiction of any court. GRANTEE, BY EXECUTION OF THIS GRANT, HEREBY CONSENTS TO THE PERSONAL JURISDICTION OF SUCH COURTS.

SECTION 14: ALTERNATIVE DISPUTE RESOLUTION

The Parties should attempt in good faith to resolve any dispute arising out of this Grant. This may be done at any management level, including at a level higher than persons directly responsible for administration of the Grant. In addition, the Parties may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation. Each Party will bear its own costs incurred for any mediation or non-binding arbitration.

SECTION 15: DEFAULT

- 15.1 Grantee.** Grantee will be in default under this Grant upon the occurrence of any of the following events:
- 15.1.1** Grantee fails to use the Grant Funds for the intended purpose described in Exhibit A or otherwise fails to perform, observe or discharge any of its covenants, agreements or obligations under this Grant;
 - 15.1.2** Any representation, warranty or statement made by Grantee in this Grant or in any documents or reports relied upon by Agency to measure the Project, the expenditure of Grant Funds or the performance by Grantee is untrue in any material respect when made;
 - 15.1.3** A petition, proceeding or case is filed by or against Grantee under any federal or state bankruptcy, insolvency, receivership or other law relating to reorganization, liquidation, dissolution, winding-up or adjustment of debts; in the case of a petition filed against Grantee, Grantee acquiesces to such petition or such petition is not dismissed within 20 calendar days after such filing, or such dismissal is not final or is subject to appeal; or Grantee becomes insolvent or admits its inability to pay its debts as they become due, or Grantee makes an assignment for the benefit of its creditors.
- 15.2 Agency.** Agency will be in default under this Grant if, after 15 days written notice specifying the nature of the default, Agency fails to perform, observe or discharge any of its covenants, agreements, or obligations under this Grant; provided, however, Agency will not be in default if Agency fails to disburse Grant funds because there is insufficient expenditure authority for, or moneys available from, the Funding Source.

SECTION 16: REMEDIES

- 16.1 Agency Remedies.** In the event Grantee is in default under Section 15.1, Agency may, at its option, pursue any or all of the remedies available to it under this Grant and at law or in equity, including, but not limited to: (a) termination of this Grant under Section 18.2, (b) reducing or withholding payment for Project activities or materials that are deficient or Grantee has failed to complete by any scheduled deadlines, (c) requiring Grantee to complete, at Grantee's expense, additional activities necessary to satisfy its obligations or meet performance standards under this Grant, (d) initiation of an action or proceeding for damages, specific performance, or declaratory or injunctive relief, (e) exercise of its right of recovery of overpayments under Section 17 of this Grant or setoff, or both, or (f) declaring Grantee ineligible for the receipt of future awards from Agency. These remedies are cumulative to the extent the remedies are not inconsistent, and Agency may pursue any remedy or remedies singly, collectively, successively or in any order whatsoever.

16.2 Grantee Remedies. In the event Agency is in default under Section 15.2 and whether or not Grantee elects to terminate this Grant, Grantee's sole monetary remedy will be, within any limits set forth in this Grant, reimbursement of Project activities completed and accepted by Agency and authorized expenses incurred, less any claims Agency has against Grantee. In no event will Agency be liable to Grantee for any expenses related to termination of this Grant or for anticipated profits.

SECTION 17: WITHHOLDING FUNDS, RECOVERY

Agency may withhold from disbursements of Grant Funds due to Grantee, or Grantee must return to Agency within 30 days of Agency's written demand:

- 17.1** Any Grant Funds paid to Grantee under this Grant, or payments made under any other agreement between Agency and Grantee, that exceed the amount to which Grantee is entitled;
- 17.2** Any Grant Funds received by Grantee that remain unexpended or contractually committed for payment of the Project at the end of the Performance Period;
- 17.3** Any Grant Funds determined by Agency to be spent for purposes other than allowable Project activities; or
- 17.4** Any Grant Funds requested by Grantee as payment for deficient activities or materials.

SECTION 18: TERMINATION

- 18.1 Mutual.** This Grant may be terminated at any time by mutual written consent of the Parties.
- 18.2 By Agency.** Agency may terminate this Grant as follows:
 - 18.2.1** At Agency's discretion, upon 30 days advance written notice to Grantee;
 - 18.2.2** Immediately upon written notice to Grantee, if Agency fails to receive funding, or appropriations, limitations or other expenditure authority at levels sufficient in Agency's reasonable administrative discretion, to perform its obligations under this Grant;

18.2.3 Immediately upon written notice to Grantee, if federal or state laws, rules, regulations or guidelines are modified or interpreted in such a way that Agency's performance under this Grant is prohibited or Agency is prohibited from funding the Grant from the Funding Source; or

18.2.4 Immediately upon written notice to Grantee, if Grantee is in default under this Grant and such default remains uncured 15 days after written notice thereof to Grantee.

18.3 By Grantee. Grantee may terminate this Grant as follows:

18.3.1 If Grantee is a governmental entity, immediately upon written notice to Agency, if Grantee fails to receive funding, or appropriations, limitations or other expenditure authority at levels sufficient to perform its obligations under this Grant.

18.3.2 If Grantee is a governmental entity, immediately upon written notice to Agency, if applicable laws, rules, regulations or guidelines are modified or interpreted in such a way that the Project activities contemplated under this Grant are prohibited by law or Grantee is prohibited from paying for the Project from the Grant Funds or other planned Project funding; or

18.3.3 Immediately upon written notice to Agency, if Agency is in default under this Grant and such default remains uncured 15 days after written notice thereof to Agency.

18.4 Cease Activities. Upon receiving a notice of termination of this Grant, Grantee must immediately cease all activities under this Grant, unless Agency expressly directs otherwise in such notice. Upon termination, Grantee must deliver to Agency all materials or other property that are or would be required to be provided to Agency under this Grant or that are needed to complete the Project activities that would have been performed by Grantee.

SECTION 19: MISCELLANEOUS

19.1 Conflict of Interest. Grantee by signature to this Grant declares and certifies the award of this Grant and the Projects activities to be funded by this Grant, create no potential or actual conflict of interest, as defined by ORS Chapter 244, for a director, officer or employee of Grantee.

19.2 Nonappropriation. Agency's obligation to pay any amounts and otherwise perform its duties under this Grant is conditioned upon Agency receiving funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow Agency, in the exercise of its reasonable administrative discretion, to meet its obligations under this Grant. Nothing in this Grant may be construed as permitting any violation of Article XI, Section 7 of the Oregon Constitution or any other law limiting the activities, liabilities or monetary obligations of Agency.

- 19.3 Amendments.** The terms of this Grant may not be altered, modified, supplemented or otherwise amended, except by written agreement of the Parties.
- 19.4 Notice.** Except as otherwise expressly provided in this Grant, any notices to be given under this Grant must be given in writing by email, personal delivery, or postage prepaid mail, to a Party's Grant Manager at the physical address or email address set forth in this Grant, or to such other addresses as either Party may indicate pursuant to this Section. Any notice so addressed and mailed becomes effective five (5) days after mailing. Any notice given by personal delivery becomes effective when actually delivered. Any notice given by email becomes effective upon the sender's receipt of confirmation generated by the recipient's email system that the notice has been received by the recipient's email system.
- 19.5 Survival.** All rights and obligations of the Parties under this Grant will cease upon termination of this Grant, other than the rights and obligations arising under Sections 11, 13, 14, 16, 17 and subsection 19.5 hereof and those rights and obligations that by their express terms survive termination of this Grant; provided, however, termination of this Grant will not prejudice any rights or obligations accrued to the Parties under this Grant prior to termination.
- 19.6 Severability.** The Parties agree if any term or provision of this Grant is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions will not be affected, and the rights and obligations of the Parties will be construed and enforced as if the Grant did not contain the particular term or provision held to be invalid.
- 19.7 Counterparts.** This Grant may be executed in several counterparts, all of which when taken together constitute one agreement, notwithstanding that all Parties are not signatories to the same counterpart. Each copy of the Grant so executed constitutes an original.
- 19.8 Compliance with Law.** In connection with their activities under this Grant, the Parties must comply with all applicable federal, state and local laws.
- 19.9 Intended Beneficiaries.** Agency and Grantee are the only parties to this Grant and are the only parties entitled to enforce its terms. Nothing in this Grant provides, is intended to provide, or may be construed to provide any direct or indirect benefit or right to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of this Grant.
- 19.10 Assignment and Successors.** Grantee may not assign or transfer its interest in this Grant without the prior written consent of Agency and any attempt by Grantee to assign or transfer its interest in this Grant without such consent will be void and of no force or effect. Agency's consent to Grantee's assignment or transfer of its interest in this Grant will not relieve Grantee of any of its duties or obligations under this Grant. The provisions of this Grant will be binding upon and inure to the benefit of the Parties hereto, and their respective successors and permitted assigns.

- 19.11 Contracts and Subgrants.** Grantee may not, without Agency's prior written consent, enter into any contracts or subgrants for any of the Project activities required of Grantee under this Grant. Agency's consent to any contract or subgrant will not relieve Grantee of any of its duties or obligations under this Grant.
- 19.12 Time of the Essence.** Time is of the essence in Grantee's performance of the Project activities under this Grant.
- 19.13 Records Maintenance and Access.** Grantee must maintain all financial records relating to this Grant in accordance with generally accepted accounting principles. In addition, Grantee must maintain any other records, whether in paper, electronic or other form, pertinent to this Grant in such a manner as to clearly document Grantee's performance. All financial records and other records, whether in paper, electronic or other form, that are pertinent to this Grant, are collectively referred to as "Records." Grantee acknowledges and agrees Agency and the Oregon Secretary of State's Office and the federal government and their duly authorized representatives will have access to all Records to perform examinations and audits and make excerpts and transcripts. Grantee must retain and keep accessible all Records for a minimum of six (6) years, or such longer period as may be required by applicable law, following termination of this Grant, or until the conclusion of any audit, controversy or litigation arising out of or related to this Grant, whichever date is later.
- 19.14 Headings.** The headings and captions to sections of this Grant have been inserted for identification and reference purposes only and may not be used to construe the meaning or to interpret this Grant.
- 19.15 Grant Documents.** This Grant consists of the following documents, which are incorporated by this reference and listed in descending order of precedence:
- This Grant less all exhibits
 - Exhibit A (the "Project")
 - Exhibit B (Insurance)
- 19.16 Merger, Waiver.** This Grant and all exhibits and attachments, if any, constitute the entire agreement between the Parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Grant. No waiver or consent under this Grant binds either Party unless in writing and signed by both Parties. Such waiver or consent, if made, is effective only in the specific instance and for the specific purpose given.

SECTION 20: SIGNATURES

EACH PARTY, BY SIGNATURE OF ITS AUTHORIZED REPRESENTATIVE, HEREBY ACKNOWLEDGES IT HAS READ THIS GRANT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.

IN WITNESS WHEREOF, the Parties have executed this Grant as of the dates set forth below.

STATE OF OREGON acting by and through its Department of Education

By: Philip Hofmann
Deputy Director of Procurement

11/06/2023
Date

Yamhill Carlton SD 1

By: Tami Zigler
Authorized Signature

11/21/2023
Date

Tami Zigler
Printed Name

Director of Fiscal Services
Title

93-6001098
Federal Tax ID Number

Approved for Legal Sufficiency in accordance with ORS 291.047

By: Jake Hogue
Assistant Attorney General

November 6, 2023 via email
Date

EXHIBIT A THE PROJECT

SECTION I – BACKGROUND AND GOALS

Oregon Ballot Measure 98 was approved by voters in 2016 to address Oregon’s low high school graduation rate and expand career-technical course offerings.

To carry out the intent of Measure 98, the High School Success program in the Oregon Department of Education (ODE) serves 230 school districts and charter schools, funding new or expanded career-technical education programs, college-level opportunities, and dropout prevention strategies.

For the 2016-17 school year, which Measure 98 passed, 76% of students graduated within four years. By the end of 2017-18 school year, Oregon’s rate had improved to 78.7% for all students, but disparities in education achievement persist for some populations.

The High School Success team applies ODE’s equity lens to recipients’ self-assessments, plan development, and application processes.

SECTION II – PROJECT DEFINITIONS

The following capitalized terms have the meanings assigned below.

“Act” means the "High School Graduation and College and Career Readiness Act," 2017 Oregon Laws, Chapter 1, as amended from time to time, inclusive.

“Costs of the Project” means Grantee’s actual costs that are reasonable, necessary and directly related to the implementation of the Plan and are eligible or permitted uses of the Grant Funds under the Act.

“Integrated Guidance” means the integration of the following six programs: High School Success (HSS), Student Investment Account (SIA), Continuous Improvement Planning (CIP), Career and Technical Education-Perkins V (CTE), Every Day Matters (EDM), and Early Indicators Intervention Systems (EIIS). Together operationally, the guidance creates opportunities to improve outcomes and learning conditions for students and educators. Working within existing state statutes and administrative rules, ODE developed a framework for success that meets the core purpose of each program while trying to create a stronger framework from which progress, long-term impact, and learning approach to monitoring and evaluation is a hallmark of high-performing educational systems.

“Integrated Plan” means the plan developed following the Integrated Guidance, which includes the High School Success program, and which has a focus on increasing academic achievement by all students, reducing academic disparities for identified student groups, and meeting students’ mental and behavioral health needs in addition to other needs deemed important at each school, stated outcomes, strategies, and activities. The plan may only be adjusted with approval from ODE staff in order to align with the anticipated outcomes and approved by Agency.

SECTION III – PROJECT ACTIVITIES

Agency will reimburse Grant Funds only for the Costs of the Project that implement its Integrated Plan during the Performance Period in accordance with the Act and Agency's approval.

Grantee shall complete and submit to Agency an Integrated Plan for Agency's review and approval.

Grantee shall make satisfactory progress on Grantee's approved Integrated Plan.

SECTION IV – REPORTING REQUIREMENTS

Grantee must submit its financial and performance progress reports by the following dates:

Quarter 1 - October 31

Quarter 2 - January 31

Quarter 3 - April 30

Quarter 4/Annual Report - November 30

If the Performance Period begins prior to the Executed Date, any reports for Project activities shown in this Exhibit A as due prior to the Executed Date must be provided to Agency within 30 days of the Executed Date, if not already provided to Agency despite the lack of an executed Grant. Grantee will not be in default for failure to perform any reporting requirements prior to the Executed Date.

The Grantee shall supply any related or additional reports and information as Agency may reasonably require.

SECTION V – DISBURSEMENT PROVISIONS

Agency will reimburse the Grant Funds using its Electronic Grants Management System ("EGMS"), on a cost incurred basis upon receipt of Grantee's request for reimbursement. Agency suggests reimbursement requests occur on a quarterly basis but Grantee may submit requests for reimbursements any time after Grantee has incurred a reimbursable expense, and as frequently as it wishes. Upon request, Grantee shall provide Agency with proof of payment of the expense incurred and any other supporting documentation Agency requires.

The Grantee shall use the Grant Funds only in accordance with the provision of the Integrated Plan, the Act, and any Oregon Administrative Rules adopted under the authority of the Act.

EXHIBIT B INSURANCE

INSURANCE REQUIREMENTS

Grantee/Recipient shall obtain at Grantee/Recipient’s expense the insurance specified in this Exhibit B prior to performing under this Contract. Grantee/Recipient shall maintain such insurance in full force and at its own expense throughout the duration of this Contract, as required by any extended reporting period or continuous claims made coverage requirements, and all warranty periods that apply. Grantee/Recipient shall obtain the following insurance from insurance companies or entities that are authorized to transact the business of insurance and issue coverage in the State of Oregon and that are acceptable to Agency. All coverage shall be primary and non-contributory with any other insurance and self-insurance, with the exception of Professional Liability and Workers’ Compensation. Grantee/Recipient shall pay for all deductibles, self-insured retention, and self-insurance, if any.

If Grantee/Recipient maintains broader coverage and/or higher limits than the minimums shown in this insurance requirement exhibit, Agency requires and shall be entitled to the broader coverage and/or higher limits maintained by Grantee/Recipient.

WORKERS’ COMPENSATION & EMPLOYERS’ LIABILITY

All employers, including Grantee/Recipient, that employ subject workers, as defined in ORS 656.027, shall comply with ORS 656.017, and provide workers' compensation insurance coverage for those workers, unless they meet the requirement for an exemption under ORS 656.126(2). Grantee/Recipient shall require and ensure that each of its subcontractors complies with these requirements. If Grantee/Recipient is a subject employer, as defined in ORS 656.023, Grantee/Recipient shall also obtain employers' liability insurance coverage with limits not less than \$500,000 each accident.

If Grantee/Recipient is an employer subject to any other state’s workers’ compensation law, Contactor shall provide workers’ compensation insurance coverage for its employees as required by applicable workers’ compensation laws including employers’ liability insurance coverage with limits not less than \$500,000 and shall require and ensure that each of its out-of-state subcontractors complies with these requirements.

As applicable, Grantee/Recipient/Recipient shall obtain coverage to discharge all responsibilities and liabilities that arise out of or relate to the Jones Act with limits of no less than \$5,000,000 and/or the Longshoremen’s and Harbor Workers’ Compensation Act.

COMMERCIAL GENERAL LIABILITY

Grantee/Recipient shall provide Commercial General Liability Insurance covering bodily injury and property damage in a form and with coverage that are satisfactory to the State. This insurance must include personal and advertising injury liability, products and completed operations, contractual liability coverage for the indemnity provided under this contract, and have no limitation of coverage to designated premises, project, or operation. Coverage must be written on an occurrence basis in an

amount of not less than \$1,000,000 per occurrence and not less than \$2,000,000 annual aggregate limit.

AUTOMOBILE LIABILITY INSURANCE

Required **Not required**

Grantee/Recipient shall provide Automobile Liability Insurance covering Grantee/Recipient's business use including coverage for all owned, non-owned, or hired vehicles with a combined single limit of not less than \$1,000,000 for bodily injury and property damage. This coverage may be written in combination with the Commercial General Liability Insurance (with separate limits for Commercial General Liability and Automobile Liability). Use of personal automobile liability insurance coverage may be acceptable if evidence that the policy includes a business use endorsement is provided.

PROFESSIONAL LIABILITY

Required **Not required**

Grantee/Recipient shall provide Professional Liability covering any damages caused by an error, omission or any negligent acts related to the services to be provided under this Contract by the Grantee/Recipient and Grantee/Recipient's subcontractors, agents, officers or employees in an amount not less than \$1,000,000 per claim and not less than \$3,000,000 annual aggregate limit.

If coverage is provided on a claims made basis, then either an extended reporting period of not less than 24 months shall be included in the Professional Liability insurance coverage, or the Grantee/Recipient shall provide Continuous Claims Made coverage as stated below.

EXCESS/UMBRELLA INSURANCE

A combination of primary and excess/umbrella insurance may be used to meet the required limits of insurance. When used, all of the primary and umbrella or excess policies shall provide all of the insurance coverages herein required, including, but not limited to, primary and non-contributory, additional insured, Self-Insured Retentions (SIRs), indemnity, and defense requirements. The umbrella or excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying insurance. No insurance policies maintained by the Additional Insureds, whether primary or excess, and which also apply to a loss covered hereunder, shall be called upon to contribute to a loss until the Contractor's primary and excess liability policies are exhausted. If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance.

ADDITIONAL INSURED

All liability insurance, except for Workers' Compensation, Professional Liability, Pollution Liability and Network Security and Privacy Liability (if applicable), required under this Contract must include an additional insured endorsement specifying the State of Oregon, its officers, employees, and agents as Additional Insureds, but only with respect to Grantee/Recipient's activities to be performed under this contract. Coverage shall be primary and non-contributory with any other activities to be performed under this Grant.

Regarding Additional Insured status under the General Liability policy, we require additional insured status with respect to liability arising out of ongoing operations and completed operations, but only

with respect to Grantee/Recipient's activities to be performed under this Contract. The Additional Insured endorsement with respect to liability arising out of your ongoing operations must be on or at least as broad as ISO Form CG 20 10 and the Additional Insured endorsement with respect to completed operations must be on or at least as broad as ISO form CG 20 37.

WAIVER OF SUBROGATION

Grantee waives, and must require its first tier contractors and subgrantees waive, rights of subrogation which Grantee, Grantee's first tier contractors and subgrantees, if any, or any insurer of Grantee may acquire against the Agency or State of Oregon by virtue of the payment of any loss. Grantee must obtain, and require its first tier contractors and subgrantees to obtain, any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the Agency has received a waiver of subrogation endorsement from the Grantee or the Grantee's insurer(s).

CONTINUOUS CLAIMS MADE COVERAGE

If any of the required liability insurance is on a claims made basis and does not include an extended reporting period of at least 24 months, then Grantee/Recipient shall maintain continuous claims made liability coverage, provided the effective date of the continuous claims made coverage is on or before the effective date of the Grant Agreement, for a minimum of 24 months following the later of:

1. Grantee/Recipient 's completion and Agency's acceptance of all Services required under the Contract, or
2. Agency or Grantee/Recipient termination of this Contract, or
3. The expiration of all warranty periods provided under this Contract.

CERTIFICATE(S) AND PROOF OF INSURANCE

Grantee/Recipient shall provide to Agency Certificate(s) of Insurance for all required insurance before delivering any Goods and performing any Services required under this Contract. The Certificate(s) shall list the State of Oregon, its officers, employees and agents as a Certificate holder and as an endorsed Additional Insured. The Certificate(s) shall also include all required endorsements or copies of the applicable policy language effecting coverage required by this Contract. If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance. As proof of insurance Agency has the right to request copies of insurance policies and endorsements relating to the insurance requirements in this Contract. Grantee must furnish acceptable insurance certificates to: ode.insurance@ode.state.or.us or by mail to: Attention Procurement Services, Oregon Department of Education, 255 Capitol St NE, Salem OR, 97310 prior to commencing the work.

NOTICE OF CHANGE OR CANCELLATION

The Grantee/Recipient or its insurer must provide at least 30 days' written notice to Agency before cancellation of, material change to, potential exhaustion of aggregate limits of, or non-renewal of the required insurance coverage(s).

INSURANCE REQUIREMENT REVIEW

Grantee/Recipient agrees to periodic review of insurance requirements by Agency under this Contract and to provide updated requirements as mutually agreed upon by Grantee/Recipient and Agency.

STATE ACCEPTANCE

All insurance providers are subject to Agency acceptance. If requested by Agency, Grantee/Recipient shall provide complete copies of insurance policies, endorsements, self-insurance documents and related insurance documents to Agency's representatives responsible for verification of the insurance coverages required under this Exhibit B.

Additional Coverages That May Apply:

DIRECTORS, OFFICERS AND ORGANIZATION LIABILITY:

Required **Not required**

Grantee/Recipient shall provide **Directors, Officers and Organization** insurance covering the Grantee/Recipient's Organization, Directors, Officers, and Trustees actual or alleged errors, omissions, negligent, or wrongful acts, including improper governance, employment practices and financial oversight - including improper oversight and/or use of use of grant funds and donor contributions which includes state or federal funds - with a combined single limit of not less than \$1,000,000 per claim.

PHYSICAL ABUSE AND MOLESTATION INSURANCE COVERAGE:

Required **Not required**

Grantee/Recipient shall provide Abuse and Molestation Insurance in a form and with coverage that are satisfactory to the State covering damages arising out of actual, perceived, or threatened physical abuse, mental injury, sexual molestation, negligent: hiring, employment, supervision, training, investigation, reporting to proper authorities, and retention of any person for whom the Grantee/Recipient is responsible including but not limited to Grantee/Recipient and Grantee/Recipient's employees and volunteers. Policy endorsement's definition of an insured shall include the Grantee/Recipient, and the Grantee/Recipient's employees and volunteers. Coverage shall be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence and not less than \$3,000,000 annual aggregate. Coverage can be provided by a separate policy or as an endorsement to the commercial general liability or professional liability policies. The limits shall be exclusive to this required coverage. Incidents related to or arising out of physical abuse, mental injury, or sexual molestation, whether committed by one or more individuals, and irrespective of the number of incidents or injuries or the time period or area over which the incidents or injuries occur, shall be treated as a separate occurrence for each victim. Coverage shall include the cost of defense and the cost of defense shall be provided outside the coverage limit.

STATE OF OREGON GRANT AGREEMENT

Grant No. 34847

This Grant Agreement (“Grant”) is between the State of Oregon acting by and through its Department of Education (“Agency”) and Yamhill Carlton (“Grantee”), each a “Party” and, together, the “Parties.”

SECTION 1: AUTHORITY

Pursuant to ORS 327.367 and OAR 581-017-0660 to 581-017-0672, Agency is authorized to enter into a grant agreement and provide funding for the purposes described in this Grant.

SECTION 2: PURPOSE

The purpose of this Grant is to provide funding to implement and maintain an Early Indicator and Intervention System aligning school, district, and community systems in order to help students stay on track to graduate from high school.

SECTION 3: EFFECTIVE DATE AND DURATION

When all Parties have executed this Grant, and all necessary approvals have been obtained (“Executed Date”), this Grant is effective and has a Grant funding start date as of July 1, 2023 (“Effective Date”), and, unless extended or terminated earlier in accordance with its terms, will expire on June 30, 2024.

SECTION 4: GRANT MANAGERS

4.1 Agency’s Grant Manager is:

Saskia Dressler
Office of Education Innovation and Improvement
255 Capitol St NE, Salem OR 97310
saskia.dressler@ode.oregon.gov

4.2 Grantee’s Grant Manager is:

Clint Raever

120 N Larch Pl

Yamhill, OR 97148

4.3 A Party may designate a new Grant Manager by written notice to the other Party.

SECTION 5: PROJECT ACTIVITIES

Grantee must perform the project activities set forth in Exhibit A (the “Project”), attached here to and incorporated in this Grant by this reference, for the period beginning on the Effective Date and ending on the expiration date set forth in Section 3 (the “Performance Period”).

SECTION 6: GRANT FUNDS

In accordance with the terms and conditions of this Grant, Agency will provide Grantee up to \$3,234.66 (“Grant Funds”) for the Project. Agency will pay the Grant Funds from monies available through its Statewide Education Initiatives Account (“Funding Source”). A reduction in the monies in the Funding Source may result in a decrease in Grant Funds available to Agency.

SECTION 7: DISBURSEMENT GENERALLY

7.1 Disbursement.

7.1.1 Subject to the availability of sufficient moneys in and from the Funding Source based on Agency’s reasonable projections of moneys accruing to the Funding Source, Agency will disburse Grant Funds to Grantee for the allowable Project activities described in Exhibit A that are undertaken during the Performance Period.

7.1.2 Grantee must provide to Agency any information or detail regarding the expenditure of Grant Funds required under Exhibit A prior to disbursement or as Agency may request.

7.2 Conditions Precedent to Disbursement. Agency’s obligation to disburse Grant Funds to Grantee under this Grant is subject to satisfaction of each of the following conditions precedent:

7.2.1 Agency has received sufficient funding, appropriations, expenditure limitation, allotments or other necessary expenditure authorizations to allow Agency, in the exercise of its reasonable administrative discretion, to make the disbursement from the Funding Source;

7.2.2 No default as described in Section 15 has occurred; and

7.2.3 Grantee’s representations and warranties set forth in Section 8 are true and correct on the date of disbursement(s) with the same effect as though made on the date of disbursement.

7.3 No Duplicate Payment. Grantee may use other funds in addition to the Grant Funds to complete the Project; provided, however, the Grantee may not credit or pay any Grant Funds for Project costs that are paid for with other funds and would result in duplicate funding.

7.4 Suspension of Funding and Project. Agency may by written notice to Grantee, temporarily cease funding and require Grantee to stop all, or any part, of the Project dependent upon Grant Funds for a period of up to 180 days after the date of the notice, if Agency has or reasonably projects that it will have insufficient funds from the Funding Source to disburse the full amount of the Grant Funds. Upon receipt of the notice, Grantee must immediately cease all Project activities dependent on Grant Funds, or if that is impossible, must take all necessary steps to minimize the Project activities allocable to Grant Funds.

If Agency subsequently projects that it will have sufficient funds, Agency will notify Grantee that it may resume activities. If sufficient funds do not become available, Grantee and Agency will work together to amend this Grant to revise the amount of Grant Funds and Project activities to reflect the available funds. If sufficient funding does not become available or an amendment is not agreed to within a period of 180 days after issuance of the notice, Agency will either (i) cancel or modify its cessation order by a supplemental written notice or (ii) terminate this Grant as permitted by either the termination at Agency’s discretion or for cause provisions of this Grant.

SECTION 8: REPRESENTATIONS AND WARRANTIES

8.1 Organization/Authority. Grantee represents and warrants to Agency that:

- 8.1.1** Grantee is a(n) District duly organized and validly existing in the State of Oregon;
- 8.1.2** Grantee has all necessary rights, powers and authority under any organizational documents and under Oregon Law to (i) execute this Grant, (ii) incur and perform its obligations under this Grant, and (iii) receive financing, including the Grant Funds, for the Project;
- 8.1.3** This Grant has been duly executed by Grantee and when executed by Agency, constitutes a legal, valid and binding obligation of Grantee enforceable in accordance with its terms; and
- 8.1.4** If applicable and necessary, the execution and delivery of this Grant by Grantee has been authorized by an ordinance, order or resolution of its governing body, or voter approval, that was adopted in accordance with applicable law and requirements for filing public notices and holding public meetings; and
- 8.1.5** There is no proceeding pending or threatened against Grantee before any court or governmental authority that if adversely determined would materially adversely affect the Project or the ability of Grantee to carry out the Project.

8.2 False Claims Act. Grantee acknowledges the Oregon False Claims Act, ORS 180.750 to 180.785, applies to any “claim” (as defined by ORS 180.750) made by (or caused by) Grantee that pertains to this Grant or to the Project. Grantee certifies that no claim described in the previous sentence is or will be a “false claim” (as defined by ORS 180.750) or an act prohibited by ORS 180.755. Grantee further acknowledges in addition to the remedies under Section 16, if it makes (or causes to be made) a false claim or performs (or causes to be performed) an act prohibited under the Oregon False Claims Act, the Oregon Attorney General may enforce the liabilities and penalties provided by the Oregon False Claims Act against the Grantee.

- 8.3 No limitation.** The representations and warranties set forth in this Section are in addition to, and not in lieu of, any other representations or warranties provided by Grantee.

SECTION 9: OWNERSHIP

- 9.1 Intellectual Property Definitions.** As used in this Section and elsewhere in this Grant, the following terms have the meanings set forth below:

“Third Party Intellectual Property” means any intellectual property owned by parties other than Grantee or Agency.

“Work Product” means every invention, discovery, work of authorship, trade secret or other tangible or intangible item Grantee is required to create or deliver as part of the Project, and all intellectual property rights therein.

- 9.2 Grantee Ownership.** Grantee must deliver copies of all Work Product as directed in Exhibit A. Grantee retains ownership of all Work Product, and grants Agency an irrevocable, non-exclusive, perpetual, royalty-free license to use, to reproduce, to prepare derivative works based upon, to distribute, to perform and to display the Work Product, to authorize others to do the same on Agency’s behalf, and to sublicense the Work Product to other entities without restriction.
- 9.3 Third Party Ownership.** If the Work Product created by Grantee under this Grant is a derivative work based on Third Party Intellectual Property, or is a compilation that includes Third Party Intellectual Property, Grantee must secure an irrevocable, non-exclusive, perpetual, royalty-free license allowing Agency and other entities the same rights listed above for the pre-existing element of the Third party Intellectual Property employed in the Work Product. If state or federal law requires that Agency or Grantee grant to the United States a license to any intellectual property in the Work Product, or if state or federal law requires Agency or the United States to own the intellectual property in the Work Product, then Grantee must execute such further documents and instruments as Agency may reasonably request in order to make any such grant or to assign ownership in such intellectual property to the United States or Agency.

SECTION 10: CONFIDENTIAL INFORMATION

- 10.1 Confidential Information Definition.** Grantee acknowledges it and its employees or agents may, in the course of performing its responsibilities, be exposed to or acquire information that is: (i) confidential to Agency or Project participants or (ii) the disclosure of which is restricted under federal or state law, including without limitation: (a) personal information, as that term is used in ORS 646A.602(12), (b) social security numbers, and (c) information protected by the federal Family Educational Rights and Privacy Act under 20 USC § 1232g (items (i) and (ii) separately and collectively “Confidential Information”).

- 10.2 Nondisclosure.** Grantee agrees to hold Confidential Information as required by any applicable law and in all cases in strict confidence, using at least the same degree of care Grantee uses in maintaining the confidentiality of its own confidential information. Grantee may not copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give, or disclose Confidential Information to third parties, or use Confidential Information except as is allowed by law and for the Project activities and Grantee must advise each of its employees and agents of these restrictions. Grantee must assist Agency in identifying and preventing any unauthorized use or disclosure of Confidential Information. Grantee must advise Agency immediately if Grantee learns or has reason to believe any Confidential Information has been, or may be, used or disclosed in violation of the restrictions in this Section. Grantee must, at its expense, cooperate with Agency in seeking injunctive or other equitable relief, in the name of Agency or Grantee, to stop or prevent any use or disclosure of Confidential Information. At Agency’s request, Grantee must return or destroy any Confidential Information. If Agency requests Grantee to destroy any Confidential Information, Grantee must provide Agency with written assurance indicating how, when and what information was destroyed.
- 10.3 Identity Protection Law.** Grantee must have and maintain a formal written information security program that provides safeguards to protect Confidential Information from loss, theft, and disclosure to unauthorized persons, as required by the Oregon Consumer Information Protection Act, ORS 646A.600-646A.628. If Grantee or its agents discover or are notified of a potential or actual “Breach of Security”, as defined by ORS 646A.602(1)(a), or a failure to comply with the requirements of ORS 646A.600-628, (collectively, “Breach”) with respect to Confidential Information, Grantee must promptly but in any event within one calendar day (i) notify the Agency Grant Manager of such Breach and (ii) if the applicable Confidential Information was in the possession of Grantee or its agents at the time of such Breach, Grantee must (a) investigate and remedy the technical causes and technical effects of the Breach and (b) provide Agency with a written root cause analysis of the Breach and the specific steps Grantee will take to prevent the recurrence of the Breach or to ensure the potential Breach will not recur. For the avoidance of doubt, if Agency determines notice is required of any such Breach to any individual(s) or entity(ies), Agency will have sole control over the timing, content, and method of such notice, subject to Grantee’s obligations under applicable law.
- 10.4 Subgrants/Contracts.** Grantee must require any subgrantees, contractors or subcontractors under this Grant who are exposed to or acquire Confidential Information to treat and maintain such information in the same manner as is required of Grantee under subsections 10.1 and 10.2 of this Section.
- 10.5 Background Check.** If requested by Agency and permitted by law, Grantee’s employees, agents, contractors, subcontractors, and volunteers that perform Project activities must agree to submit to a criminal background check prior to performance of any Project activities or receipt of Confidential Information. Background checks will be performed at Grantee’s expense. Based on the results of the background check, Grantee or Agency may refuse or limit (i) the participation of any Grantee employee, agent, contractor, subgrantee, or volunteer, in Project activities or (ii) access to Agency Personal Information or Grantee premises.

SECTION 11: INDEMNITY/LIABILITY

- 11.1 Indemnity.** Grantee must defend, save, hold harmless, and indemnify the State of Oregon and Agency and their officers, employees and agents from and against all claims, suits, actions, losses, damages, liabilities, costs, and expenses of any nature whatsoever, including attorneys’ fees, resulting from,

arising out of, or relating to the activities of Grantee or its officers, employees, subgrantees, contractors, subcontractors, or agents under this Grant (each of the foregoing individually or collectively a “Claim” for purposes of this Section).

11.2 Defense. Grantee may have control of the defense and settlement of any Claim subject to this Section. But neither Grantee nor any attorney engaged by Grantee may defend the Claim in the name of the State of Oregon, nor purport to act as legal representative of the State of Oregon or any of its agencies, without first receiving from the Attorney General, in a form and manner determined appropriate by the Attorney General, authority to act as legal counsel for the State of Oregon. Nor may Grantee settle any Claim on behalf of the State of Oregon without the approval of the Attorney General. The State of Oregon may, at its election and expense, assume its own defense and settlement in the event the State of Oregon determines Grantee is prohibited from defending the State of Oregon, or is not adequately defending the State of Oregon’s interests, or an important governmental principle is at issue and the State of Oregon desires to assume its own defense. Grantee may not use any Grant Funds to reimburse itself for the defense of or settlement of any Claim.

11.3 Limitation. Except as provided in this Section, neither Party will be liable for incidental, consequential, or other indirect damages arising out of or related to this Grant, regardless of whether the damages or other liability is based in contract, tort (including negligence), strict liability, product liability or otherwise. Neither Party will be liable for any damages of any sort arising solely from the termination of this Grant in accordance with its terms.

SECTION 12: INSURANCE

12.1 Private Insurance. If Grantee is a private entity, or if any contractors, subcontractors, or subgrantees used to carry out the Project are private entities, Grantee and any private contractors, subcontractors or subgrantees must obtain and maintain insurance covering Agency in the types and amounts indicated in Exhibit B.

12.2 Public Body Insurance. If Grantee is a “public body” as defined in ORS 30.260, Grantee agrees to insure any obligations that may arise for Grantee under this Grant, including any indemnity obligations, through (i) the purchase of insurance as indicated in Exhibit B or (ii) the use of self-insurance or assessments paid under ORS 30.282 that is substantially similar to the types and amounts of insurance coverage indicated on Exhibit B, or (iii) a combination of any or all of the foregoing.

SECTION 13: GOVERNING LAW, JURISDICTION

This Grant is governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively “Claim”) between Agency or any other agency or department of the State of Oregon, or both, and Grantee that arises from or relates to this Grant must be brought and conducted solely and exclusively within the Circuit Court of Marion County for the State of Oregon; provided, however, if a Claim must be brought in a federal forum, then it will be brought and conducted solely and exclusively within the United States District Court for the District of Oregon. In no event may this Section be construed as a waiver by the State of Oregon of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the eleventh amendment to the Constitution of the United States or otherwise, to or from any Claim or from the jurisdiction of any court. GRANTEE, BY

EXECUTION OF THIS GRANT, HEREBY CONSENTS TO THE PERSONAL JURISDICTION OF SUCH COURTS.

SECTION 14: ALTERNATIVE DISPUTE RESOLUTION

The Parties should attempt in good faith to resolve any dispute arising out of this Grant. This may be done at any management level, including at a level higher than persons directly responsible for administration of the Grant. In addition, the Parties may agree to utilize a jointly selected mediator to resolve the dispute short of litigation. Each Party will bear its own costs incurred for any mediation.

SECTION 15: DEFAULT

15.1 Grantee. Grantee will be in default under this Grant upon the occurrence of any of the following events:

- 15.1.1** Grantee fails to use the Grant Funds for the intended purpose described in Exhibit A or otherwise fails to perform, observe or discharge any of its covenants, agreements or obligations under this Grant;
- 15.1.2** Any representation, warranty or statement made by Grantee in this Grant or in any documents or reports relied upon by Agency to measure the Project, the expenditure of Grant Funds or the performance by Grantee is untrue in any material respect when made; or
- 15.1.3** A petition, proceeding or case is filed by or against Grantee under any federal or state bankruptcy, insolvency, receivership or other law relating to reorganization, liquidation, dissolution, winding-up or adjustment of debts; in the case of a petition filed against Grantee, Grantee acquiesces to such petition or such petition is not dismissed within 20 calendar days after such filing, or such dismissal is not final or is subject to appeal; or Grantee becomes insolvent or admits its inability to pay its debts as they become due, or Grantee makes an assignment for the benefit of its creditors.

15.2 Agency. Agency will be in default under this Grant if, after 15 days written notice specifying the nature of the default, Agency fails to perform, observe or discharge any of its covenants, agreements, or obligations under this Grant; provided, however, Agency will not be in default if Agency fails to disburse Grant Funds because there is insufficient expenditure authority for, or moneys available from, the Funding Source.

SECTION 16: REMEDIES

16.1 Agency Remedies. In the event Grantee is in default under Section 15.1, Agency may, at its option, pursue any or all of the remedies available to it under this Grant and at law or in equity, including, but not limited to: (i) termination of this Grant under Section 18.2, (ii) reducing or withholding payment for Project activities or materials that are deficient or Grantee has failed to complete by any scheduled deadlines, (iii) requiring Grantee to complete, at Grantee's expense, additional activities necessary to satisfy its obligations or meet performance standards under this Grant, (iv) initiation of an action or proceeding for damages, specific performance, or declaratory or injunctive relief, (v) exercise of its right of recovery of overpayments under Section 17 of this Grant or setoff, or both, or (vi) declaring

Grantee ineligible for the receipt of future awards from Agency. These remedies are cumulative to the extent the remedies are not inconsistent, and Agency may pursue any remedy or remedies singly, collectively, successively or in any order whatsoever.

- 16.2 Grantee Remedies.** In the event Agency is in default under Section 15.2 and whether or not Grantee elects to terminate this Grant, Grantee’s sole monetary remedy will be, within any limits set forth in this Grant, reimbursement of Project activities completed and accepted by Agency and authorized expenses incurred, less any claims Agency has against Grantee. In no event will Agency be liable to Grantee for any expenses related to termination of this Grant or for anticipated profits.

SECTION 17: WITHHOLDING FUNDS, RECOVERY

Agency may withhold from disbursements of Grant Funds due to Grantee, or Grantee must return to Agency within 30 days of Agency’s written demand:

- 17.1** Any Grant Funds paid to Grantee under this Grant, or payments made under any other agreement between Agency and Grantee, that exceed the amount to which Grantee is entitled;
- 17.2** Any Grant Funds received by Grantee that remain unexpended or contractually committed for payment of the Project at the end of the Performance Period;
- 17.3** Any Grant Funds determined by Agency to be spent for purposes other than allowable Project activities; or
- 17.4** Any Grant Funds requested by Grantee as payment for deficient activities or materials.

SECTION 18: TERMINATION

- 18.1 Mutual.** This Grant may be terminated at any time by mutual written consent of the Parties.

- 18.2 By Agency.** Agency may terminate this Grant as follows:

- 18.2.1** At Agency’s discretion, upon 30 days advance written notice to Grantee;
- 18.2.2** Immediately upon written notice to Grantee, if Agency fails to receive funding, or appropriations, limitations or other expenditure authority at levels sufficient in Agency’s reasonable administrative discretion, to perform its obligations under this Grant;
- 18.2.3** Immediately upon written notice to Grantee, if federal or state laws, rules, regulations or guidelines are modified or interpreted in such a way that Agency’s performance under this Grant is prohibited or Agency is prohibited from funding the Grant from the Funding Source; or
- 18.2.4** Immediately upon written notice to Grantee, if Grantee is in default under this Grant and such default remains uncured 15 days after written notice thereof to Grantee.

- 18.3 By Grantee.** Grantee may terminate this Grant as follows:

- 18.3.1** If Grantee is a governmental entity, immediately upon written notice to Agency, if Grantee fails to receive funding, or appropriations, limitations or other expenditure authority at levels

sufficient to perform its obligations under this Grant.

18.3.2 If Grantee is a governmental entity, immediately upon written notice to Agency, if applicable laws, rules, regulations or guidelines are modified or interpreted in such a way that the Project activities contemplated under this Grant are prohibited by law or Grantee is prohibited from paying for the Project from the Grant Funds or other planned Project funding; or

18.3.3 Immediately upon written notice to Agency, if Agency is in default under this Grant and such default remains uncured 15 days after written notice thereof to Agency.

18.4 Cease Activities. Upon receiving a notice of termination of this Grant, Grantee must immediately cease all activities under this Grant, unless Agency expressly directs otherwise in such notice. Upon termination, Grantee must deliver to Agency all materials or other property that are or would be required to be provided to Agency under this Grant or that are needed to complete the Project activities that would have been performed by Grantee.

SECTION 19: MISCELLANEOUS

19.1 Conflict of Interest. Grantee by signature to this Grant declares and certifies the award of this Grant and the Project activities to be funded by this Grant, create no potential or actual conflict of interest, as defined by ORS Chapter 244, for a director, officer or employee of Grantee.

19.2 Nonappropriation. Agency's obligation to pay any amounts and otherwise perform its duties under this Grant is conditioned upon Agency receiving funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow Agency, in the exercise of its reasonable administrative discretion, to meet its obligations under this Grant. Nothing in this Grant may be construed as permitting any violation of Article XI, Section 7 of the Oregon Constitution or any other law limiting the activities, liabilities or monetary obligations of Agency.

19.3 Amendments. The terms of this Grant may not be altered, modified, supplemented or otherwise amended, except by written agreement of the Parties.

19.4 Notice. Except as otherwise expressly provided in this Grant, any notices to be given under this Grant must be given in writing by email, personal delivery, or postage prepaid mail, to a Party's Grant Manager at the physical address or email address set forth in this Grant, or to such other addresses as either Party may indicate pursuant to this Section. Any notice so addressed and mailed becomes effective five (5) days after mailing. Any notice given by personal delivery becomes effective when actually delivered. Any notice given by email becomes effective upon the sender's receipt of confirmation generated by the recipient's email system that the notice has been received by the recipient's email system.

19.5 Survival. All rights and obligations of the Parties under this Grant will cease upon termination of this Grant, other than the rights and obligations arising under Sections 11, 13, 14, 16, 17 and subsection 19.5 hereof and those rights and obligations that by their express terms survive termination of this Grant; provided, however, termination of this Grant will not prejudice any rights or obligations accrued to the Parties under this Grant prior to termination.

19.6 Severability. The Parties agree if any term or provision of this Grant is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and

provisions will not be affected, and the rights and obligations of the Parties will be construed and enforced as if the Grant did not contain the particular term or provision held to be invalid.

- 19.7 Counterparts.** This Grant may be executed in several counterparts, all of which when taken together constitute one agreement, notwithstanding that all Parties are not signatories to the same counterpart. Each copy of the Grant so executed constitutes an original.
- 19.8 Compliance with Law.** In connection with their activities under this Grant, the Parties must comply with all applicable federal, state and local laws.
- 19.9 Intended Beneficiaries.** Agency and Grantee are the only parties to this Grant and are the only parties entitled to enforce its terms. Nothing in this Grant provides, is intended to provide, or may be construed to provide any direct or indirect benefit or right to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of this Grant.
- 19.10 Assignment and Successors.** Grantee may not assign or transfer its interest in this Grant without the prior written consent of Agency and any attempt by Grantee to assign or transfer its interest in this Grant without such consent will be void and of no force or effect. Agency's consent to Grantee's assignment or transfer of its interest in this Grant will not relieve Grantee of any of its duties or obligations under this Grant. The provisions of this Grant will be binding upon and inure to the benefit of the Parties hereto, and their respective successors and permitted assigns.
- 19.11 Contracts and Subgrants.** Grantee may not, without Agency's prior written consent, enter into any contracts or subgrants for any of the Project activities required of Grantee under this Grant. Agency's consent to any contract or subgrant will not relieve Grantee of any of its duties or obligations under this Grant.
- 19.12 Time of the Essence.** Time is of the essence in Grantee's performance of the Project activities under this Grant.
- 19.13 Records Maintenance and Access.** Grantee must maintain all financial records relating to this Grant in accordance with generally accepted accounting principles. In addition, Grantee must maintain any other records, whether in paper, electronic or other form, pertinent to this Grant in such a manner as to clearly document Grantee's performance. All financial records and other records, whether in paper, electronic or other form, that are pertinent to this Grant, are collectively referred to as "Records." Grantee acknowledges and agrees Agency and the Oregon Secretary of State's Office and the federal government and their duly authorized representatives will have access to all Records to perform examinations and audits and make excerpts and transcripts. Grantee must retain and keep accessible all Records for a minimum of six (6) years, or such longer period as may be required by applicable law, following termination of this Grant, or until the conclusion of any audit, controversy or litigation arising out of or related to this Grant, whichever date is later.
- 19.14 Headings.** The headings and captions to sections of this Grant have been inserted for identification and reference purposes only and may not be used to construe the meaning or to interpret this Grant.

19.15 Grant Documents. This Grant consists of the following documents, which are incorporated by this reference and listed in descending order of precedence:

- This Grant less all exhibits
- Exhibit A (the “Project”)
- Exhibit B (Insurance)

19.16 Merger, Waiver. This Grant and all exhibits and attachments, if any, constitute the entire agreement between the Parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Grant. No waiver or consent under this Grant binds either Party unless in writing and signed by both Parties. Such waiver or consent, if made, is effective only in the specific instance and for the specific purpose given.

SECTION 20: SIGNATURES

EACH PARTY, BY SIGNATURE OF ITS AUTHORIZED REPRESENTATIVE, HEREBY ACKNOWLEDGES IT HAS READ THIS GRANT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS. The Parties further agree that by the exchange of this Grant electronically, each has agreed to the use of electronic means, if applicable, instead of the exchange of physical documents and manual signatures. By inserting an electronic or manual signature below, each authorized representative acknowledges that it is their signature, that each intends to execute this Grant, and that their electronic or manual signature should be given full force and effect to create a valid and legally binding agreement.

IN WITNESS WHEREOF, the Parties have executed this Grant as of the dates set forth below.

STATE OF OREGON acting by and through its Department of Education

By: Philip Hofmann
Contract Specialist

11/21/2023
Date

Yamhill Carlton

By: Tami Zigler
Authorized Signature

11/30/2023
Date

Tami Zigler
Printed Name

Director of Fiscal Services
Title

93-6001098
Federal Tax ID Number

Approved for Legal Sufficiency in accordance with ORS 291.047

By: Bryan Quesenberry
Assistant Attorney General

11/17/2023 via email on file
Date

EXHIBIT A THE PROJECT

SECTION I. PROJECT ACTIVITIES, SCHEDULE, AND BUDGET

Grantee must use the Grant Funds as described in OAR 581-017-0666 and outlined below to implement an Early Indicator and Intervention System that assists students in graduating from high school.

A system funded under this Grant must enable school districts, students, students' families, educators, school counselors and community organizations to take necessary corrective actions to assist students in graduating from high school.

Grant Funds may be used towards the following eligible expenditures:

- (a) System software purchases and subscriptions;
- (b) Staffing to maintain the system and facilitate corrective action;
- (c) Training for staff to maintain and use the system with fidelity;
- (d) Data analysis and research;
- (e) Tribal government consultation; and
- (f) Student, family, staff, and community engagement

SECTION II. PROJECT DEFINITIONS

The following capitalized terms have the meanings assigned below for purposes of Exhibits A and B.

“Act” means the “Student Success Act” codified in 2019 Oregon Laws Chapter 122, as amended from time to time, inclusive.

“Corrective action” means necessary action made to the system to assist a student to graduate from high school that is based on research, graduation rates, and reports of individual students related to:

- (a) Regular attendance;
- (b) Loss of instructional time or support related to behavior at school;
- (c) Academic or skill progress (which may include credit attainment, grades, GPA, assessment results, and/or proof of proficiency-based learning);
- (d) If historically linked to graduation outcomes at the local district, other factors may be considered, including but not limited to:
 - (A) Participation in extracurricular activities;
 - (B) Participation in cultural experiences and activities; and
 - (C) Attainment of college credits through accelerated learning programs, including, but not limited to: credit-bearing, career and technical education (CTE); dual credit, sponsored dual credit, and assessment-based learning credit; expanded options; online courses; Advanced Placement; and International Baccalaureate.

“Direct Project Costs” means agency will disburse Grant Funds only for the costs of Project activities that occur, including expenses incurred, during the Performance Period.

ORS 327.367.

“Early Indicator and Intervention System” means a coherent network or group of educators within a school (or ideally across levels of a district) who gather, review, and analyze predictive data at a student

level. EIIS teams identify strengths, assets, and areas to support individual students early in their school careers, as well throughout the grades, and to engage the student and their family in partnership to coordinate systems of care while supporting students towards successful, on-time graduation and transitions into post-high school education and careers.

“Early Indicator and Intervention System Grant” means the grant established by the Student Success Act in ORS 327.367.

“Indirect/Administrative Costs” means Grantee will not be reimbursed for any indirect or administrative costs with Grant Funds. The information described in this paragraph overrides any other verbal or written rate(s) or information provided by Agency, including in any notice of award provided by Agency’s Electronic Grants Management System (“EGMS”).

“Integrated Guidance” means the integration of the following six programs: High School Success (HSS), Student Investment Account (SIA), Continuous Improvement Planning (CIP), Career and Technical Education-Perkins V (CTE), Every Day Matters (EDM), and Early Indicators Intervention Systems (EIIS). Together operationally, the guidance creates opportunities to improve outcomes and learning conditions for students and educators. Working within existing state statutes and administrative rules, ODE developed a framework for success that meets the core purpose of each program while trying to create a stronger framework from which progress, long-term impact, and learning approach to monitoring and evaluation is a hallmark of high-performing educational systems.

“Integrated Plan” means the plan developed following the Integrated Guidance, which includes the EIIS, and which has a focus on increasing academic achievement by all students, reducing academic disparities for identified student groups, and meeting students’ mental and behavioral health needs in addition to other needs deemed important at each school, stated outcomes, strategies, and activities The plan may only be adjusted with approval from ODE staff in order to align with the anticipated outcomes and approved by Agency.

SECTION III. DISBURSEMENT PROVISIONS

Agency will disburse the Grant Funds using its Electronic Grants Management System (“EGMS”), on a cost incurred quarterly basis upon receipt of Grantee’s request for reimbursement. Upon request, Grantee shall provide Agency with proof of payment of the expense incurred and any other supporting documentation.

The Grantee shall use the Grant Funds only in accordance with the provision of the Integrated Plan, the Act, and any applicable Oregon Administrative Rules.

Fiscal Year	Fiscal Year Not to Exceed Amount	Performance Period End Date
2023-2024	\$3,234.66	June 30, 2024

Funds end annually on June 30th. All claims must be submitted by August 14th, annually. Any remaining or unspent funds will be liquidated and returned to the Statewide Education Initiatives Account.

SECTION IV. REPORTING REQUIREMENTS

Grantee must submit its financial and performance progress reports annually by the following dates:

Quarter 1 - October 31

Quarter 2 - January 31

Quarter 3 - April 30

Quarter 4/Annual Report - November 30

If the Performance Period begins prior to the Executed Date, any reports for Project Activities shown in this Exhibit A as due prior to the Executed Date must be provided to Agency within 30 days of the Executed Date, if not already provided to Agency despite the lack of an executed Grant. Grantee will not be in default for failure to perform any reporting requirements prior to the Executed Date.

Grantee will participate in Technical Assistance as described in OAR 581-017-0666. Participation and plans for participation will be reported as part of the required quarterly reports.

The Grantee shall supply any related or additional reports and information as Agency may reasonably require.

EXHIBIT B INSURANCE

INSURANCE REQUIREMENTS

Grantee/Recipient shall obtain at Grantee/Recipient's expense the insurance specified in this Exhibit B prior to performing under this Contract. Grantee/Recipient shall maintain such insurance in full force and at its own expense throughout the duration of this Contract, as required by any extended reporting period or continuous claims made coverage requirements, and all warranty periods that apply. Grantee/Recipient shall obtain the following insurance from insurance companies or entities that are authorized to transact the business of insurance and issue coverage in the State of Oregon and that are acceptable to Agency. All coverage shall be primary and non-contributory with any other insurance and self-insurance, with the exception of Professional Liability and Workers' Compensation. Grantee/Recipient shall pay for all deductibles, self-insured retention, and self-insurance, if any.

If Grantee/Recipient maintains broader coverage and/or higher limits than the minimums shown in this insurance requirement exhibit, Agency requires and shall be entitled to the broader coverage and/or higher limits maintained by Grantee/Recipient.

WORKERS' COMPENSATION & EMPLOYERS' LIABILITY

All employers, including Grantee/Recipient, that employ subject workers, as defined in ORS 656.027, shall comply with ORS 656.017, and provide workers' compensation insurance coverage for those workers, unless they meet the requirement for an exemption under ORS 656.126(2). Grantee/Recipient shall require and ensure that each of its subcontractors complies with these requirements. If Grantee/Recipient is a subject employer, as defined in ORS 656.023, Grantee/Recipient shall also obtain employers' liability insurance coverage with limits not less than \$500,000 each accident.

If Grantee/Recipient is an employer subject to any other state's workers' compensation law, Contactor shall provide workers' compensation insurance coverage for its employees as required by applicable workers' compensation laws including employers' liability insurance coverage with limits not less than \$500,000 and shall require and ensure that each of its out-of-state subcontractors complies with these requirements.

As applicable, Grantee/Recipient/Recipient shall obtain coverage to discharge all responsibilities and liabilities that arise out of or relate to the Jones Act with limits of no less than \$5,000,000 and/or the Longshoremen's and Harbor Workers' Compensation Act.

COMMERCIAL GENERAL LIABILITY

Grantee/Recipient shall provide Commercial General Liability Insurance covering bodily injury and property damage in a form and with coverage that are satisfactory to the State. This insurance must include personal and advertising injury liability, products and completed operations, contractual liability coverage for the indemnity provided under this contract, and have no limitation of coverage to designated premises, project, or operation. Coverage must be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence and not less than \$2,000,000 annual aggregate limit.

AUTOMOBILE LIABILITY INSURANCE

Required **Not required**

Grantee/Recipient shall provide Automobile Liability Insurance covering Grantee/Recipient's business use including coverage for all owned, non-owned, or hired vehicles with a combined single limit of not less than \$1,000,000 for bodily injury and property damage. This coverage may be written in combination with the Commercial General Liability Insurance (with separate limits for Commercial General Liability and Automobile Liability). Use of personal automobile liability insurance coverage may be acceptable if evidence that the policy includes a business use endorsement is provided.

PROFESSIONAL LIABILITY:

Required **Not required**

Grantee/Recipient shall provide Professional Liability covering any damages caused by an error, omission or any negligent acts related to the services to be provided under this Contract by the Grantee/Recipient and Grantee/Recipient's subcontractors, agents, officers or employees in an amount not less than \$1,000,000 per claim and not less than \$3,000,000 annual aggregate limit.

If coverage is provided on a claims made basis, then either an extended reporting period of not less than 24 months shall be included in the Professional Liability insurance coverage, or the Grantee/Recipient shall provide Continuous Claims Made coverage as stated below.

EXCESS/UMBRELLA INSURANCE

A combination of primary and excess/umbrella insurance may be used to meet the required limits of insurance. When used, all of the primary and umbrella or excess policies shall provide all of the insurance coverages herein required, including, but not limited to, primary and non-contributory, additional insured, Self-Insured Retentions (SIRs), indemnity, and defense requirements. The umbrella or excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying insurance. No insurance policies maintained by the Additional Insureds, whether primary or excess, and which also apply to a loss covered hereunder, shall be called upon to contribute to a loss until the Contractor's primary and excess liability policies are exhausted.

If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance.

ADDITIONAL INSURED

All liability insurance, except for Workers' Compensation, Professional Liability, Pollution Liability and Network Security and Privacy Liability (if applicable), required under this Contract must include an additional insured endorsement specifying the State of Oregon, its officers, employees, and agents as Additional Insureds, but only with respect to Grantee/Recipient's activities to be performed under this contract. Coverage shall be primary and non-contributory with any other activities to be performed under this Grant.

Regarding Additional Insured status under the General Liability policy, we require additional insured status with respect to liability arising out of ongoing operations and completed operations, but only with respect to Grantee/Recipient's activities to be performed under this Contract. The Additional Insured endorsement with respect to liability arising out of your ongoing operations must be on or at least as broad as ISO Form CG 20 10 and the Additional Insured endorsement with respect to completed operations must be on or at least as broad as ISO form CG 20 37.

WAIVER OF SUBROGATION

Grantee waives, and must require its first tier contractors and subgrantees waive, rights of subrogation which Grantee, Grantee's first tier contractors and subgrantees, if any, or any insurer of Grantee may acquire against the Agency or State of Oregon by virtue of the payment of any loss. Grantee must obtain, and require its first tier contractors and subgrantees to obtain, any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the Agency has received a waiver of subrogation endorsement from the Grantee or the Grantee's insurer(s).

CONTINUOUS CLAIMS MADE COVERAGE

If any of the required liability insurance is on a claims made basis and does not include an extended reporting period of at least 24 months, then Grantee/Recipient shall maintain continuous claims made liability coverage, provided the effective date of the continuous claims made coverage is on or before the effective date of the Grant Agreement, for a minimum of 24 months following the later of:

1. Grantee/Recipient's completion and Agency's acceptance of all Services required under the Contract, or
2. Agency or Grantee/Recipient termination of this Contract, or
3. The expiration of all warranty periods provided under this Contract.

CERTIFICATE(S) AND PROOF OF INSURANCE

Grantee/Recipient shall provide to Agency Certificate(s) of Insurance for all required insurance before delivering any Goods and performing any Services required under this Contract. The Certificate(s) shall list the State of Oregon, its officers, employees and agents as a Certificate holder and as an endorsed Additional Insured. The Certificate(s) shall also include all required endorsements or copies of the applicable policy language effecting coverage required by this Contract. If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance. As proof of insurance Agency has the right to request copies of insurance policies and endorsements relating to the insurance requirements in this Contract. Grantee must furnish acceptable insurance certificates to: ode.insurance@ode.state.or.us or by mail to: Attention Procurement Services, Oregon Department of Education, 255 Capitol St NE, Salem OR, 97310 prior to commencing the work.

NOTICE OF CHANGE OR CANCELLATION

The Grantee/Recipient or its insurer must provide at least 30 days' written notice to Agency before cancellation of, material change to, potential exhaustion of aggregate limits of, or non-renewal of the required insurance coverage(s).

INSURANCE REQUIREMENT REVIEW

Grantee/Recipient agrees to periodic review of insurance requirements by Agency under this Contract and to provide updated requirements as mutually agreed upon by Grantee/Recipient and Agency.

STATE ACCEPTANCE

All insurance providers are subject to Agency acceptance. If requested by Agency, Grantee/Recipient shall provide complete copies of insurance policies, endorsements, self-insurance documents and related insurance documents to Agency’s representatives responsible for verification of the insurance coverages required under this Exhibit B.

Additional Coverages That May Apply:

DIRECTORS, OFFICERS AND ORGANIZATION LIABILITY:

Required **Not required**

Grantee/Recipient shall provide **Directors, Officers and Organization** insurance covering the Grantee/Recipient’s Organization, Directors, Officers, and Trustees actual or alleged errors, omissions, negligent, or wrongful acts, including improper governance, employment practices and financial oversight - including improper oversight and/or use of use of grant funds and donor contributions which includes state or federal funds - with a combined single limit of not less than \$_____ per claim.

PHYSICAL ABUSE AND MOLESTATION INSURANCE COVERAGE:

Required **Not required**

Grantee/Recipient shall provide Abuse and Molestation Insurance in a form and with coverage that are satisfactory to the State covering damages arising out of actual, perceived, or threatened physical abuse, mental injury, sexual molestation, negligent: hiring, employment, supervision, training, investigation, reporting to proper authorities, and retention of any person for whom the Grantee/Recipient is responsible including but not limited to Grantee/Recipient and Grantee/Recipient’s employees and volunteers. Policy endorsement’s definition of an insured shall include the Grantee/Recipient, and the Grantee/Recipient’s employees and volunteers. Coverage shall be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence and not less than \$3,000,000 annual aggregate. Coverage can be provided by a separate policy or as an endorsement to the commercial general liability or professional liability policies. The limits shall be exclusive to this required coverage. Incidents related to or arising out of physical abuse, mental injury, or sexual molestation, whether committed by one or more individuals, and irrespective of the number of incidents or injuries or the time period or area over which the incidents or injuries occur, shall be treated as a separate occurrence for each victim. Coverage shall include the cost of defense and the cost of defense shall be provided outside the coverage limit.